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ABSTRACT

This report examines the financial position of Ontario (Canada) universities, focusing on the effects of declining federal and provincial financial support for higher education. It argues that the provincial government has been underfunding Ontario universities since the 1970s, and that such underfunding is unrelated to general economic conditions or the contributions that the universities make toward society. Ontario universities have not received as much financial support as other parts of the public sector and, when compared to other provinces, Ontario is unique in being one of the wealthiest provinces while providing its universities with one of the lowest levels of funding. Comparisons with public and private universities in the United States indicate that Ontario universities received less federal and provincial/state support than their American counterparts. The impact of underfunding on faculty and staff cutbacks, program curtailment, tuition increases, and research cutbacks are discussed. The bulk of the report consists of 40 tables which highlight various aspects of the financial position of Ontario universities from 1977-78 through 1994-95. (MDM)

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The Financial Position of Universities in Ontario: 1995

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COUNCIL OF ONTARIO UNIVERSITIES
CONSEIL DES UNIVERSITÉS DE L'ONTARIO

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THE FINANCIAL POSITION OF UNIVERSITIES IN ONTARIO: 1995

Prepared by
the External Relations Division
of the
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Some of the graphical and tabular data displayed in this report commence with the 1977-78 university fiscal year. This base year has been chosen because it was the last year in which the financial advice of the Ontario Council on University Affairs, the government's advisory body on higher education, was accepted. The data presented end with the most current year for which information is available.

EXECUTIVE SUMMARY

The 1995 Federal Budget announced reductions in the amounts allocated to the federal research granting councils and the replacement of the Established Programs Financing (EPF), as of the 1996-97 fiscal year, with the Canada Health and Social Transfer (CHST). At the same time, the Ontario Government has attempted to "download" its financial problems onto the Broader Public Sector by reducing grants to the transfer agencies, including Ontario's universities.

The reductions in Federal and Provincial funding for universities appear to be unrelated to the contribution which universities make to the economy. Post-secondary education is more accessible in Canada than almost anywhere else in the world. Once university students graduate, they stand a significantly better chance of being employed than do the remainder of the workforce. In fact, the relative employability of university graduates has increased dramatically during the 1990s, despite a weak economy. University graduates also are more likely to earn higher incomes than are those people without a degree.

Individuals and the private sector have shown a recognition of the importance of our universities. It is governments, federally and provincially, which have failed to recognize the importance of those institutions and provide them with adequate financial support. The Provincial Government has a long history, going back to the 1970s, of underfunding Ontario's universities.

- The Government's underfunding of the universities is unrelated to economic growth or decline within the Province. When inflation is taken into account, Provincial operating grants to universities for each student enrolled were 24% lower in 1994-95 than they were in 1977-78. In effect, the universities have lost one-quarter of the resources they had in the late 1970s.

- Within the Province, universities have not received as much financial support from the Government as has the Ontario Public Service or other parts of the Broader

Public Sector. Other areas of Government spending, including payments to medical doctors and transfers for social assistance, hospitals and elementary and secondary schools demonstrate major increases in costs compared with transfers to universities.

- When Ontario is compared with other provinces in Canada, it is unique in being one of the wealthiest provinces while providing its universities with one of the lowest levels of funding. Not only are absolute levels of funding lower in Ontario than in most other provinces, but Ontario is also falling further behind many of those other provinces.

  It also is evident, from comparisons with relative funding levels in other provinces, that Ontario's treatment of its universities has not been applied equally to other sectors. Of the 10 Canadian provinces, Ontario ranked first in its social assistance payments, first in its spending on elementary and secondary schools, second in its commitment to hospitals, but eighth, ninth or tenth in its support of its universities.

- Ontario universities need not just remain competitive with universities in other parts of Canada, they also must be competitive with universities in other countries, especially those universities in the United States. These funding disparities mean that American universities are able to afford to provide a much higher level of service to their students than are universities in Ontario. More recent evidence suggests that the funding disparities between universities in Ontario and their American neighbours are growing more significant with each passing year.

- The Ontario universities' loss of a major segment of their financial resources has had a significant impact on how they do business. A number of universities have been thrown into a financial deficit position. Not only have the number of faculty and staff failed to keep up with the growth in the number of students, during the 1990s there has been a significant reduction in the total number of people employed. In addition, universities have been cutting spending on library books and periodicals, construction and renovation of buildings.

- As Provincial Government funding for universities in Ontario has declined over most of the past two decades, university income from tuition fees has come to play a more important role in maintaining the viability of those institutions. Despite recent increases in tuition fees, a university education in Ontario remains an extremely good deal. The increases do little more than return fee rates to levels charged in the past.

- The total amount of industrial, governmental and university research performed in Canada is not especially significant, particularly in comparison with the research performed in countries like the United States, Japan, Germany, France, or the United Kingdom. In fact, of the G-7 countries, only Italy spends less than Canada. Because of Canada's low level of spending on industrial and governmental research, this country depends on its university researchers more than most other jurisdictions. For this reason, it is particularly disturbing to see the 1995 Budget reduce the Federal Government's commitment to science and technology.

  Compared with universities in other provinces, Ontario universities' share of federal grants and contracts — most of which are used for research projects — has declined from a range of 38-40% in the late seventies and early eighties to a range of 33-35% in the late eighties and early nineties. Internationally, the research funding provided to universities in other countries far outranks that provided to universities in Ontario, particularly when funding for university research here is compared with that in the United States.

The ongoing and future reductions to university funding in Ontario will make it even more difficult for the universities to provide high quality programs for their students, high quality research for governments and the private sector, and to expand the scope of human knowledge. These reductions will make it almost impossible for the universities to live up to the economic challenges of the 1990s and beyond.

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THE FINANCIAL POSITION OF UNIVERSITIES IN ONTARIO: 1995

"The 1990s have been a time of enormous challenges for both the Government and the people of Ontario: the most brutal recession in half a century, a federal government that insists on denying Ontarians their fair share of funding for public services, and a legacy of undisciplined spending from previous provincial governments."

— The Honourable Floyd Laughren, Ontario Minister of Finance
1995 Ontario Budget Plan, April 27, 1995

"For all of us who care for the social fabric of this country, who seek a better future for our children, who are committed to the protection of our seniors and the independence of Canada, the state of the nation's finances simply has to be addressed."

— The Honourable Paul Martin, Minister of Finance
Budget Speech, February 27, 1995

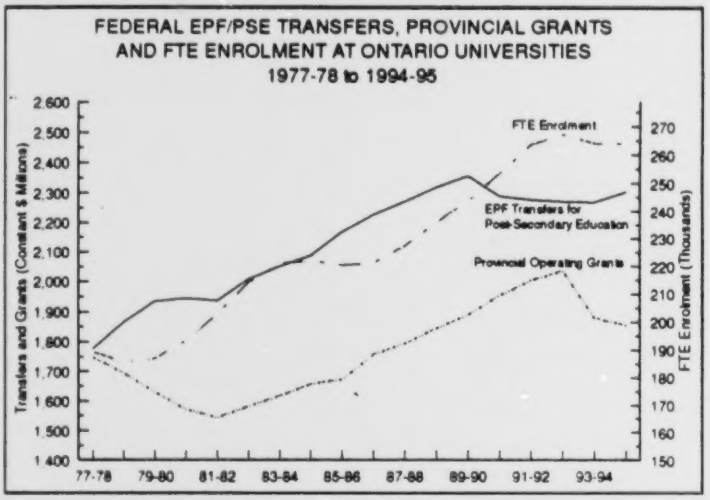
Whether or not we agree with the political sentiments expressed by the Ontario and Canadian Ministers of Finance, it is clear that the state of the nation's finances have come to dominate the agenda of public policy discussions. The rising concern with government deficits and the magnitude of the public debt was accompanied, last Fall, by the Federal Government's proposals to reform the social security system across Canada.[1] Those proposals dealt with major issues within the social policy field, including the financing of universities. The social security review was followed, in February of 1995, by the Federal Budget and major changes in the way university financing will be supported by the Federal Government.[2]

[1]Canada, *Improving Social Security in Canada: A Discussion Paper*, Human Resources Development Canada, October 1994.

[2]The Honourable Paul Martin, *Budget Speech*, February 27,1995, Department of Finance Canada.

The 1995 Federal Budget announced reductions in the amounts allocated to the federal research granting councils and replacement of the Established Programs Financing (EPF) arrangements, as of the 1996-97 fiscal year, by the Canada Health and Social Transfer (CHST). The EPF arrangements had failed to maintain an appropriate Federal presence in higher education and, as shown in Figure 1 and Table 1, especially during the 1990s, had failed to keep up with the increasing demands on universities and colleges which resulted from increased enrolment. However, whatever the failings of the EPF arrangements, the CHST will mean a reduced federal presence in the financing of post-secondary education in Canada. The CHST also will add to the financial problems of the Ontario government, as it struggles to cope with its own large deficit and mounting public debt.

FIGURE 1



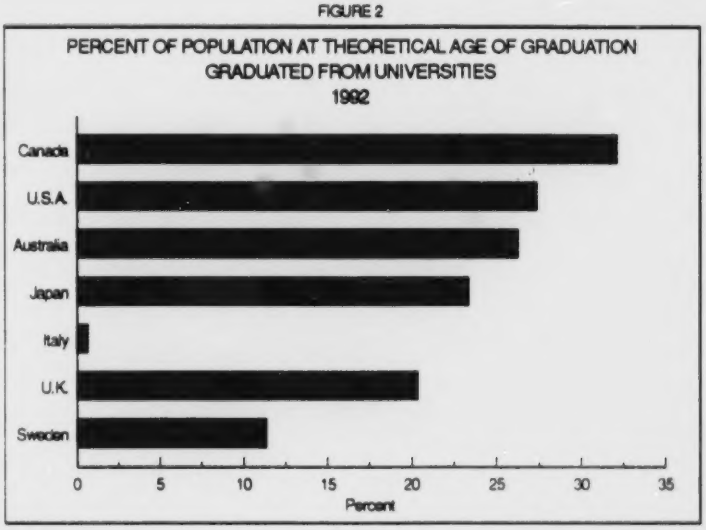
Over the past few years, the Provincial Government has attempted to "download" its financial problems onto the Broader Public Sector (BPS) by reducing grants to the transfer agencies, including Ontario's universities. In the case of the universities, operating grants from the provincial government, which exceeded $2 billion in the 1992-93 fiscal year, were reduced in 1993-94, were reduced again in 1994-95, and declined even further in 1995-96 to $1.8 billion. The Minister of Education and Training added to the universities' uncertainties when he initiated a review, to be

undertaken by the Ontario Council on University Affairs (OCUA), of the formula for distributing funds among the various institutions.[3]

ECONOMIC ROLE OF ONTARIO UNIVERSITIES

The reductions in Federal and Provincial funding for universities are unrelated to the contributions universities make to the economy. Post-secondary education is more accessible in Canada than almost anywhere else in the world. Universities educate hundreds of thousands of students each year; in Ontario there are well over 220,000 full-time and about 100,000 part-time students enrolled at any one time. As can be seen in Figure 2 and Table 2, Organisation for Economic Cooperation and Development (OECD) data show that, compared to the other major industrialized countries in the world, post-secondary education institutions in Canada enrol a higher percentage of people age five to 29 than in any other country. A higher percentage of the population age 25 to 64 have completed post-secondary education in Canada than in any other country.

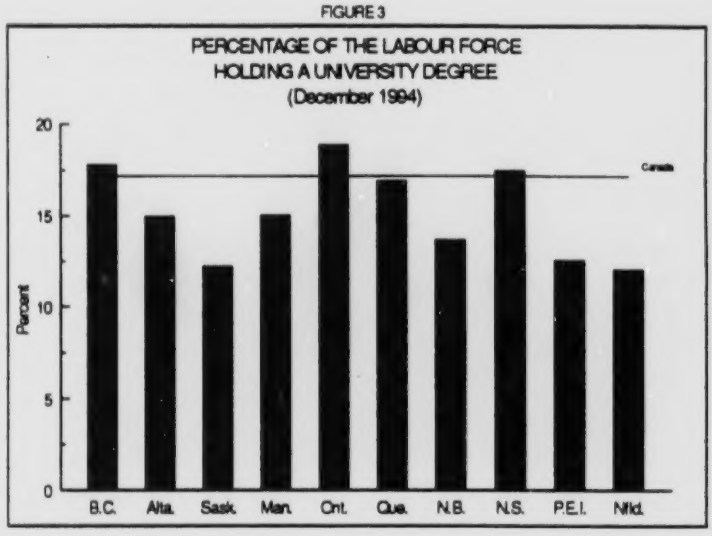
FIGURE 2



[3]Ontario Council on University Affairs, *Sustaining Quality in Changing Times: Funding Ontario Universities*, August 1994.

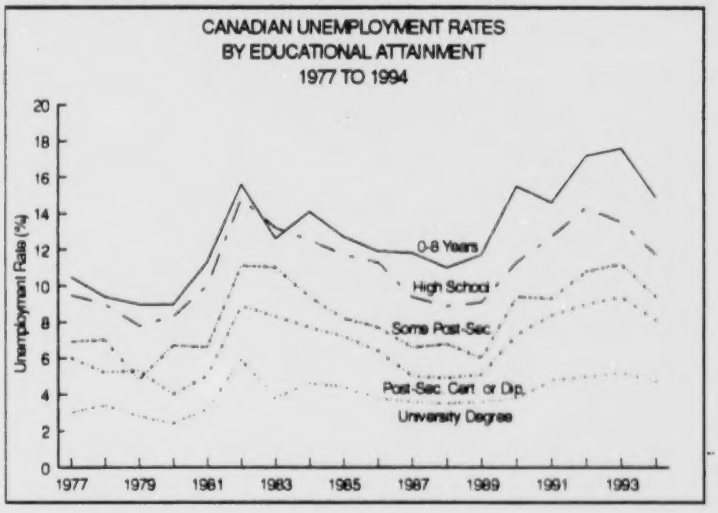
An even higher percentage, 45% of the population age 25 to 64, have completed post-secondary education in Ontario.[4] A higher percentage of people at the age of graduation have actually graduated from university in Canada than in any other country. As indicated in Figure 3, more people hold university degrees in Ontario than in any other province.

FIGURE 3



Once university students graduate, they stand a significantly better chance of being employed than do the remainder of the workforce. As Figure 4 and Table 3 show, university graduates have rates of unemployment which are less than half those of the rest of the workforce and less than one-third as great as people with only an elementary level of education. University graduates are more likely to be members of the labour force than any other sector of the population.

FIGURE 4



[4]Floyd Laughren, Minister of Finance, *Ontario Economic Outlook 1994-1998*, November 1994, page 45.

As Figure 5 and Table 3 demonstrate, at the end of 1994, 84% of the adult population with university degrees were members of the workforce while only 28% of adults with an elementary education participated in the labour force.

The relative employability of university graduates has increased dramatically during the 1990s, despite a weak economy. As Figure 6 and Table 4 demonstrate, by the end of 1994 there were 16% more people who had university degrees employed in Ontario than there were five years previously. Meanwhile, among those without a university degree, there were 4% fewer people employed in Ontario than at the end of 1989.

University graduates also are more likely to earn higher incomes than are those people without a degree.

FIGURE 5

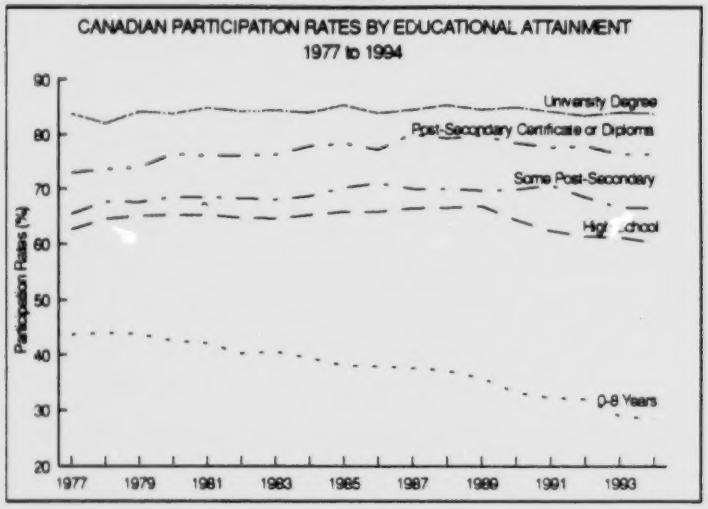


FIGURE 6

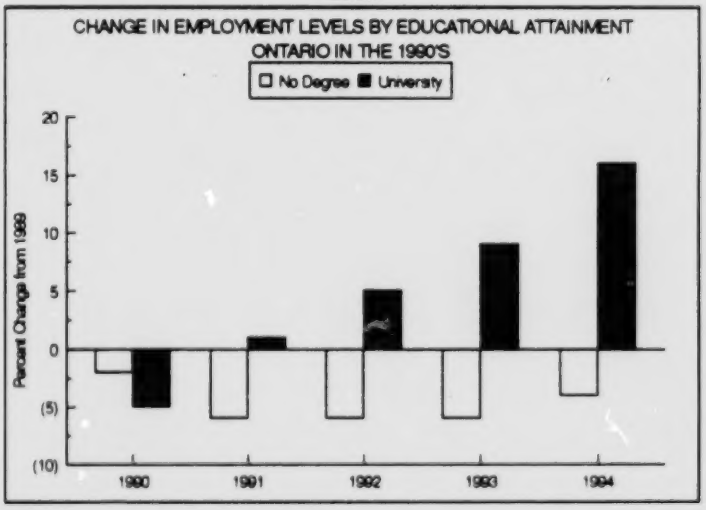
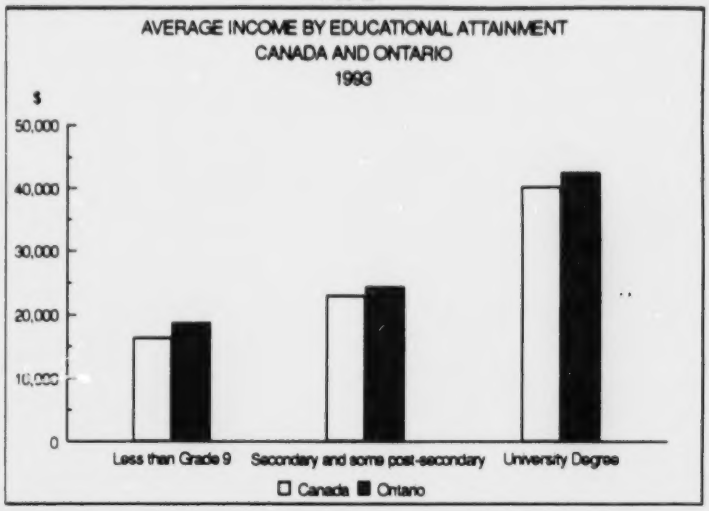


Figure 7 and Table 5 show that people with a university degree earn, on average, more than twice as much as someone with only an elementary education and almost twice as much as the person who has attended high school. These data suggest that university graduates will likely pay higher taxes than people who do not attend university and will be less likely to claim unemployment insurance or social assistance.

FIGURE 7



UNIVERSITY FUNDING IN ONTARIO

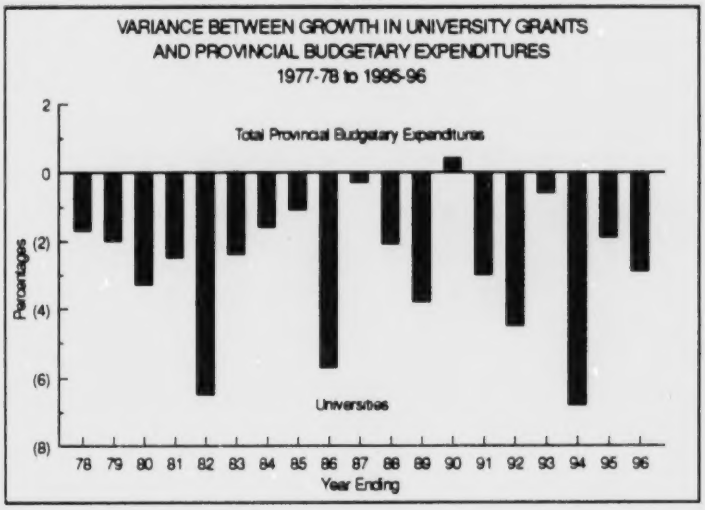
In the light of these positive social and economic contributions, it might be expected that society as a whole and governments in particular would place support for universities near the top of their list of priorities. Canadians have built one of the most important systems of higher education in the world. They have done so, for the most part, during the half century since the end of World War II and especially over the past three decades. They have built a world-class system which is more accessible to students than systems in almost any other country in the world, an accomplishment of the same magnitude as the implementation of universal hospitalization and medicare. Further, despite an unparalleled number of university graduates entering the workforce, the education which those individuals have received has equipped them to obtain steady, well-paying employment and to adapt to a rapidly changing environment.

Certainly, individuals and the private sector have shown a recognition of the importance of our universities. Not only are individuals attending universities in record numbers while private companies are employing more and more university graduates, individuals and private corporations are

contributing ever increasing amounts to universities in the form of gifts, donations, contracts and grants. As Table 6 demonstrates, in the most recent year, private funding for Ontario universities has reached $388 million, an increase of 180% over the past decade. Even after inflation is taken into account, the real value of those contributions has almost doubled.

It is governments, federally and provincially, which have failed to recognize the importance of our universities and to provide them with adequate financial support. Despite their accomplishments, universities are not given a high priority by our provincial or federal governments and the chief offenders in this regard is the Province of Ontario.

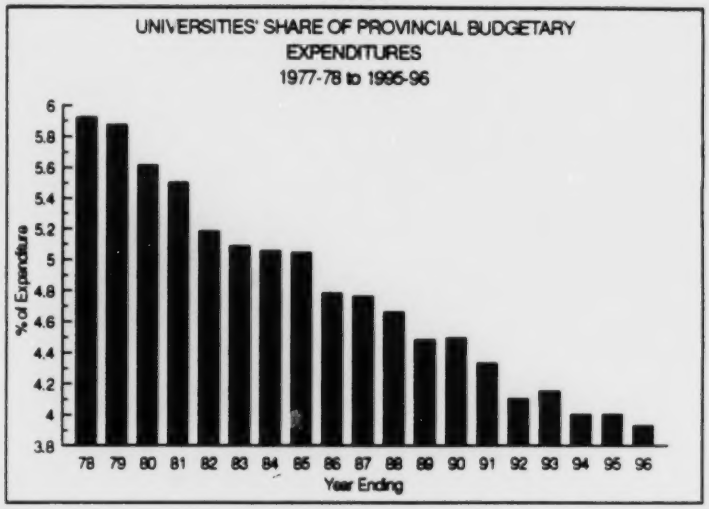
FIGURE 8



The Provincial Government has a long history, going back to the 1970s, of underfunding Ontario's universities. Figure 8 and Table 7 reveal that, in almost every year, grants to universities have increased much less than total Provincial spending. This reflects the relatively low priority universities have received, with the attention given to competing demands of other sectors. The share of Government spending allocated to universities has declined consistently from year to year.

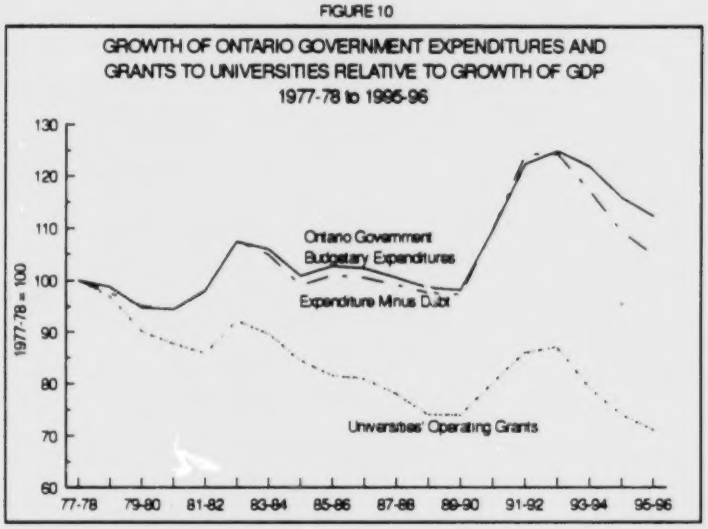
As Figure 9 and Table 8 demonstrate, the universities' share of the Ontario budget has declined from almost 6% in the late 1970s to less than 4% in the current year. This decline costs the Ontario universities hundreds of millions of dollars each year.

FIGURE 9



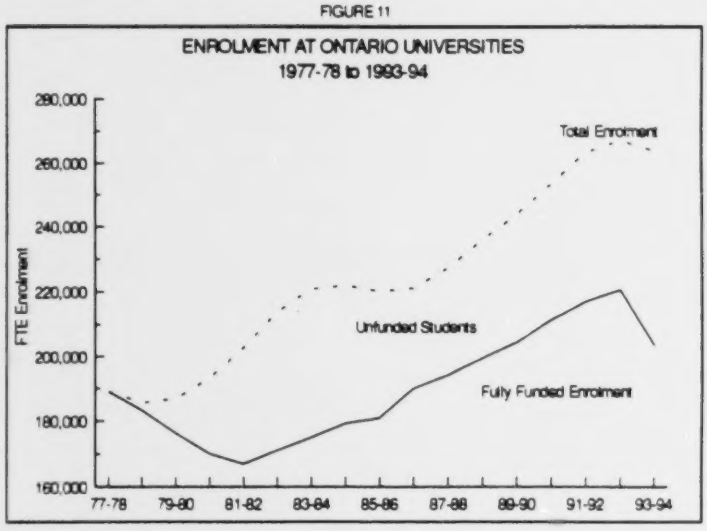
The Government's underfunding of the universities is unrelated to economic growth or decline within the Province as a whole. As can be seen in Figure 10 and Table 9, while spending by the Provincial Government has grown more than the economy as a whole, Government funding of universities has grown only 71% as much as the Ontario economy since the late 1970s. The Ontario Government's underfunding of universities has been particularly damaging because of the significant and consistent increase, year after year, in the number of students enrolled. As Table 10 shows, since 1977-78 the number of students attending Ontario universities has increased by 40%. In total, they have added more students than the current combined enrolment of the University of Toronto and York University, the Province's two largest universities. Unfortunately, the value of Provincial Government funding has not increased by anywhere near 40%.

FIGURE 10



When inflation is taken into account, Provincial operating grants to universities for each student enrolled were 24% lower in 1994-95 than they were in 1977-78. In effect, the universities have lost one-quarter of the resources they had in the late 1970s for educating students. Figure 11 and Table 11 explain this decline in another way. They suggest that universities currently enrol 185,000 full-time equivalent students who are funded by the Government at the same level as in 1977-78. However, there are the equivalent of an additional 78,000 students for whom the universities receive no Government support whatsoever and the universities must educate those students with only their tuition fees and any other income available.

FIGURE 11



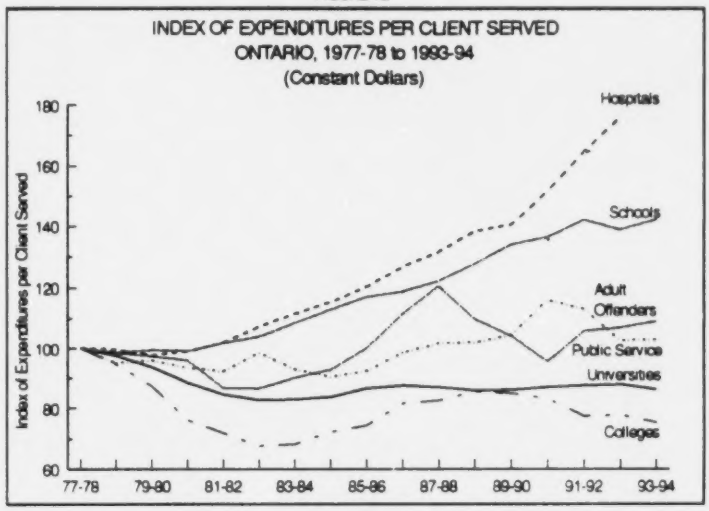
ONTARIO UNIVERSITIES WITHIN A NORTH AMERICAN CONTEXT

It is clear that the Ontario Government has been providing an inadequate level of funding for the province's universities. The extent of that underfunding can best be assessed by placing it within a comparative context, comparing the financial resources available to Ontario universities with those available to other publicly supported organizations in Ontario and with the funding available to universities in other jurisdictions.

UNIVERSITIES AS A PRIORITY WITHIN ONTARIO

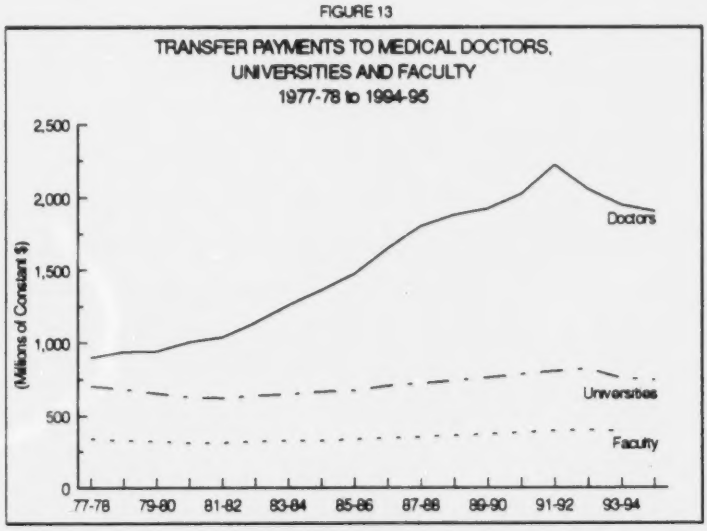
Within the Province of Ontario, universities have not received as much financial support from the Government as has the Ontario Public Service (OPS) or other parts of the Broader Public Sector. Figure 12 and Table 12 show that, even after eliminating the effects of inflation, since 1977-78 spending for each person served by hospitals has gone up by 76%, spending for each student enrolled in an elementary or secondary school has increased by 42%, spending for each resident in institutions for adult offenders has risen by 9%, and for the OPS as whole 3%. Only in the field of post-secondary education has total spending for each client declined: 25% for colleges of applied arts and technology and 14% for universities.

FIGURE 12



Two other areas of Government spending, payments to medical doctors and transfers for social assistance, exhibit massive increases in costs compared to transfers to universities. Figure 13 and Table 13 show that, while medical doctors are costing the Province twice as much as in the late 1970s — approximately 112% more — grants to universities and the total salary bill for all faculty with academic rank are only marginally higher, even

FIGURE 13



though there are more faculty teaching many more students.

Figure 14 and Table 14 paint a similar picture for Provincial Government transfer payments for social assistance. In 1994-95, those transfers are estimated to be 295% higher than they were in 1977-78, even after adjusting for inflation. During the same time period, the share of the Provincial budget used for community and social services transfer payments climbed from less than 7% to more than 17% of total spending. Meanwhile, transfers to universities barely kept up with inflation, failed to take into account major enrolment increases, and fell as a share of the budget.

FIGURE 14

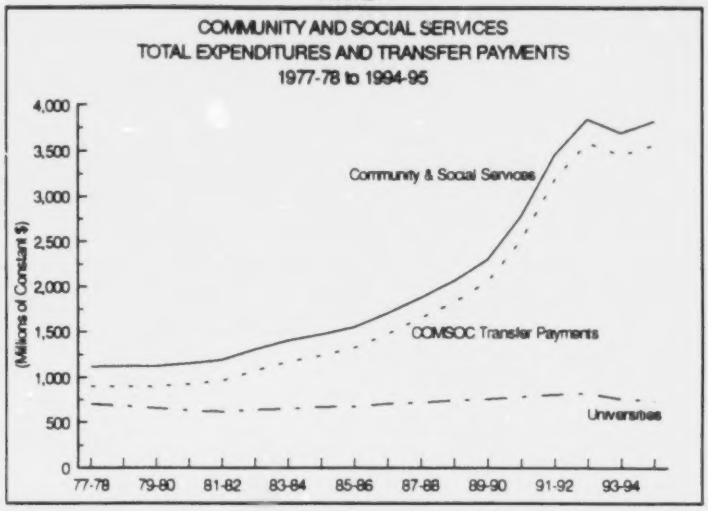
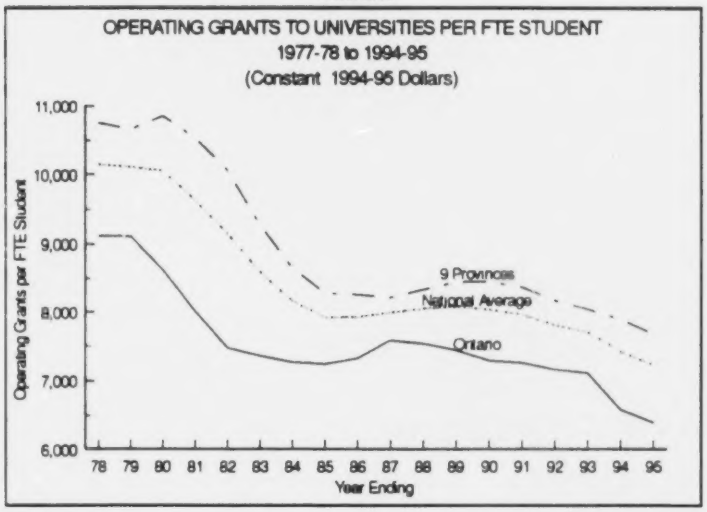


FIGURE 15

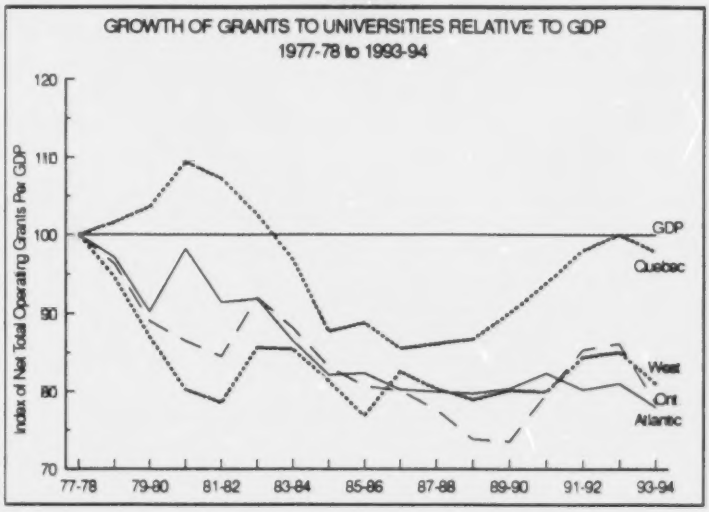


UNIVERSITIES AS A PRIORITY IN OTHER PROVINCES

When Ontario is compared with other provinces in Canada, it is unique in being one of the wealthiest provinces while providing its universities with one of the lowest levels of funding. Table 15 shows that, when the relative wealth of the various provinces is taken into account, Ontario is in last place in terms of the share of wealth that it designates for universities. Figure 15 does demonstrate that operating grants for universities for each student enrolled have declined all across Canada, but both it and Table 16 show that Ontario consistently provides among the lowest levels of

funding of any province. In the most recent year, it is estimated that for each student enrolled Ontario provided lower levels of operating grants to its universities than all but one of the other provinces. Table 17 makes it clear that, even when a province's wealth is ignored and even when university enrolment levels are ignored, the Ontario Government spends less money per capita on its universities than does any other provincial government in Canada.

FIGURE 16



Not only are absolute levels of funding lower in Ontario than in most other provinces, but it is also the case that Ontario is falling further behind many of those other provinces. Figure 16 and Table 18 show that, while only Quebec has kept its grants to universities expanding at anywhere near as fast a rate as its economy (as measured by its Gross Domestic Product), six of the nine provinces outside of Ontario were more successful at expanding funding to universities at somewhere near the same rate of growth as their respective economies.

One effect of this underfunding, compared to universities in other provinces, has been to make Ontario universities more reliant on income from students and other private sources. As Table 19 demonstrates, Ontario universities receive a smaller share of their total income from the Provincial Government than do universities in all but two of the other provinces.

It also is evident, from comparisons with relative funding levels in other provinces, that Ontario's treatment of its universities has not been applied equally to other sectors. Table 20 shows that Ontario hospitals are able to spend the second highest amount for each patient and Ontario schools

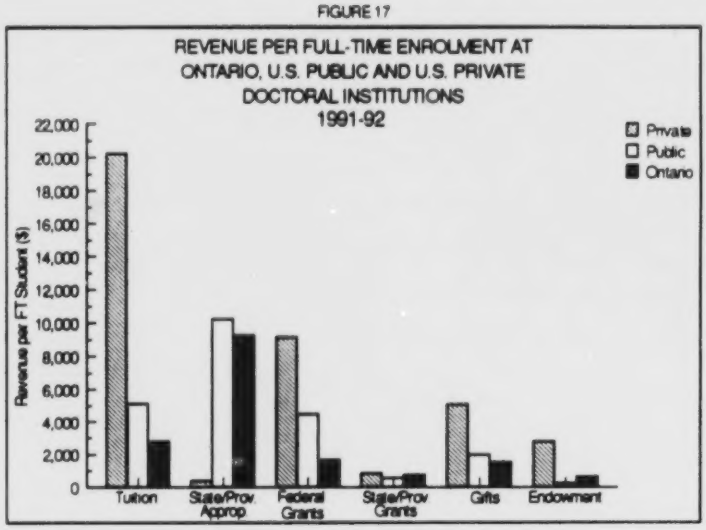
are able to spend the highest amount for each student of any of the ten provinces. Spending by universities in Ontario, by way of contrast, ranked eighth on a per-student basis. Table 21 compares social assistance rates in Ontario with those in other provinces and suggests that Ontario has the highest social welfare rates in Canada.

Of the 10 Canadian provinces, Ontario ranked first in its social assistance payments, first in its spending on elementary and secondary schools, second in its commitment to hospitals, but eighth, ninth or tenth in its support of its universities.

UNIVERSITIES AS A PRIORITY IN THE UNITED STATES

Ontario universities need not just remain competitive with universities in other parts of Canada; they also must be competitive in relation to universities in other countries, especially those in our neighbour to the south, the United States. Figure 17 and Table 22 compare the revenues received by the 10 research-oriented, doctoral level universities in Ontario with similar institutions in 11 of the largest and most significant states in the US.[5] They suggest that public universities in the United States are receiving one-third more revenue than similar Ontario universities and that private American universities are receiving more than double the income that a comparable Ontario university would receive. Most of the advantage for the

FIGURE 17

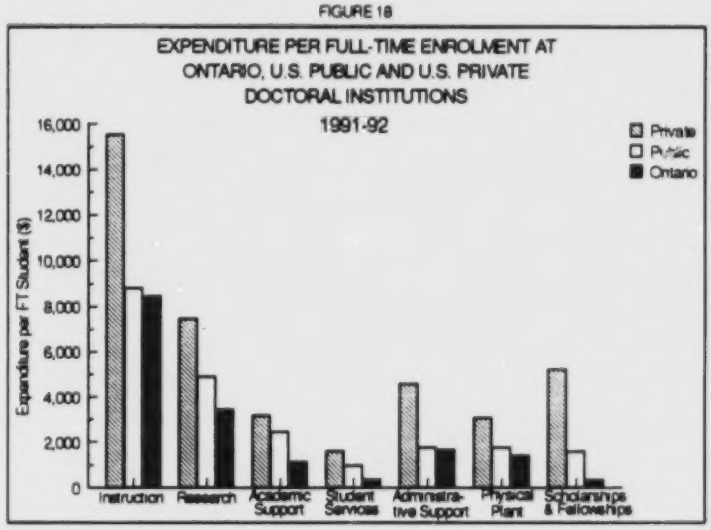


[5]The eleven states chosen include all of Ontario's neighbours in the Great Lakes region and, together, contain more than half the total population of the United States.

American institutions is gained from greater tuition fees, state government appropriations, federal government grants and contracts received by their public universities. Greater tuition fees, federal government grants and contracts, private gifts and endowment income received boost the financial advantage of their private universities. Tables 23 and 24 compare two universities in Ontario with similar public and private universities in the United States to demonstrate the kind of funding disparities which face institutions in this Province.

These funding disparities mean that American universities can afford to provide a much higher level of service to their students than can universities in Ontario. Figure 18 and Table 25 compare spending on seven major categories and show that Ontario ranks behind the comparable American public and private universities in every area, but with the differences being greatest in faculty research, academic support (which includes the library and computer services), student services, and scholarships and bursaries. Private American universities also spend significantly more on the instruction of students, central administration, and maintenance of the physical plant facilities.

FIGURE 18



More recent evidence suggests that the funding disparities between universities in Ontario and their American neighbours are growing more significant with each passing year.

Figure 19 shows what has happened to state and provincial funding of universities in the United States and Canada since the late 1970s. It suggests that, while American state governments may increase or decrease their grant levels according to local economic conditions, Canadian provincial governments have inflicted a major reduction in funding for each student enrolled in their universities. Figure 20 compares the change in appropriation levels during the past decade in the United States with the change in provincial grants to universities in Ontario. It shows significant increases in all but one of the states, a significant increase in all 50 states combined, and a significant **reduction** in Ontario's grants to its universities.

FIGURE 19

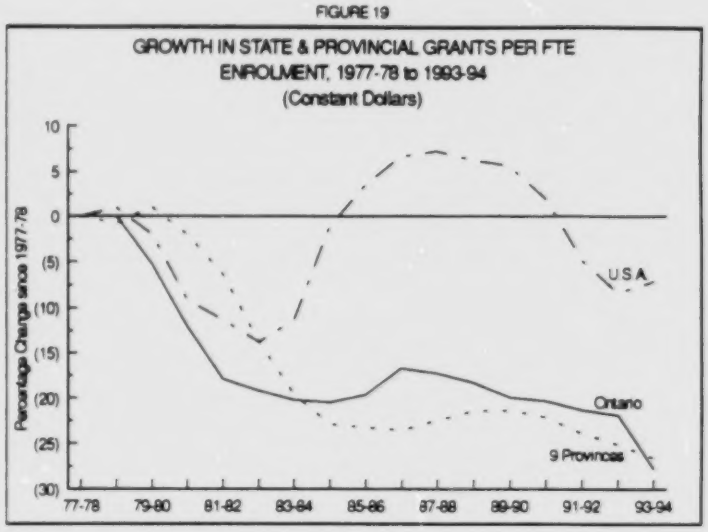
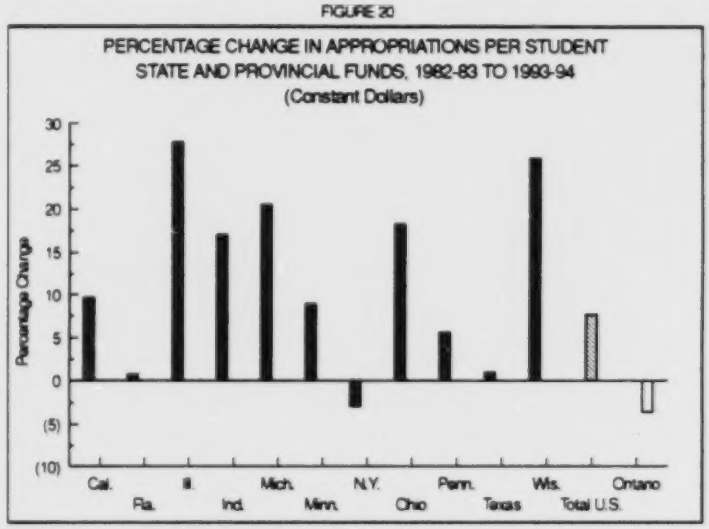


FIGURE 20



Most recently, state governments in most jurisdictions in the US have been increasing funding levels for their universities at a time when the Ontario Government has been freezing or reducing grant levels for universities in this Province. While grants to universities in Ontario declined by 6.5% in 1993-94 and by another 1.3% in 1994-95, as Table 26 indicates, state appropriations to universities during those same two years increased by 8%. Only nine of the 50 states had a decrease over those two years. Table 27 reports the budgetary requests for state universities, forwarded by the executive branch to each of the state legislatures, for the

1995-96 fiscal year. Only one state is intending to reduce its funding for universities and many are planning major increases at a time when Ontario has frozen its grant levels.

THE IMPACT OF UNDERFUNDING

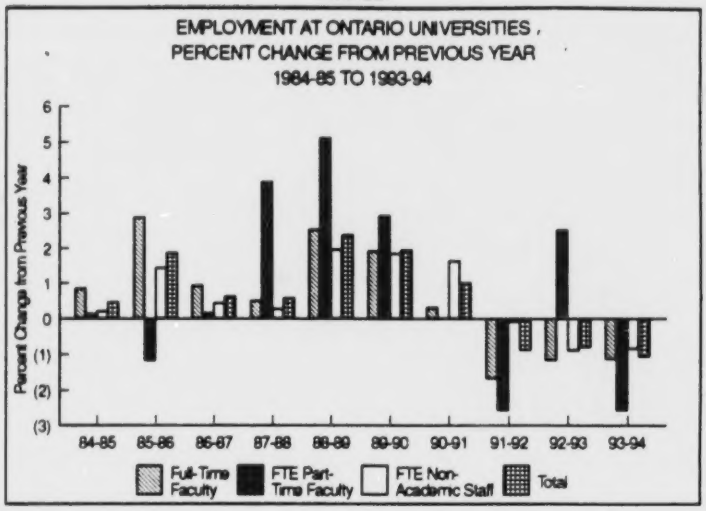
The universities' loss of a major segment of their financial resources has had a significant impact on how they do business. To begin with, a number of universities have been thrown into a financial deficit position. Table 28 demonstrates the extent to which the Federal and Provincial Governments' deficits have been "downloaded" onto the universities.

CUTTING FACULTY AND STAFF

Since approximately 70% of university operating expenses are paid out in the form of salaries and wages, any major reductions in spending will have a major impact on employment levels. Table 29 shows that because the number of university employees has not grown as quickly as the number of students, compensation costs are 18% less for each student enrolled than they were in the late 1970s. This represents an 18% reduction in the level of service which universities are able to offer their student bodies.

Not only has the number of faculty and staff failed to keep up with the growth in the number of students, but during the 1990s there has been a significant reduction in the total number of people employed.

FIGURE 21



As Figure 21 and Table 30 demonstrate, each and every year since 1990-91 there have been absolute decreases in the number of faculty and staff at Ontario universities. In just three years, the number of full-time faculty declined by 539 individuals while the number of non-academic staff fell by the equivalent of 347 full-time positions, with the actual number of full- and part-time non-academic staff reductions being considerably greater. It is also very likely that the number of faculty and non-academic staff declined again during the 1994-95 fiscal year. Some of these cutbacks have been documented by Price Waterhouse in their follow-up to the Provincial Government's imposition of the Social Contract on the Broader Public Sector. Price Waterhouse concluded that universities, along with the rest of the education sector, ". . . were much more likely than other sectors to . . . shut down departments or operations"[6] and while most universities managed to avoid layoffs of permanent, full-time staff, they made use of attrition, early retirement and special leave programs to reduce the number of permanent staff.

Price Waterhouse also concluded that ". . . employers in the post-secondary education sectors . . . were more likely to indicate that they had terminated contract employees to meet the Social Contract savings targets."[7] Of the institutions which reported to the Public Sector Labour Market and Productivity Commission, the universities estimated that 514 contract employees had been terminated, the largest number of any area in the BPS —

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[6]Price Waterhouse, *Public Sector Labour Market & Productivity Commission: Survey of Public Sector Employees - Final Report*, May 27, 1994, page 17.

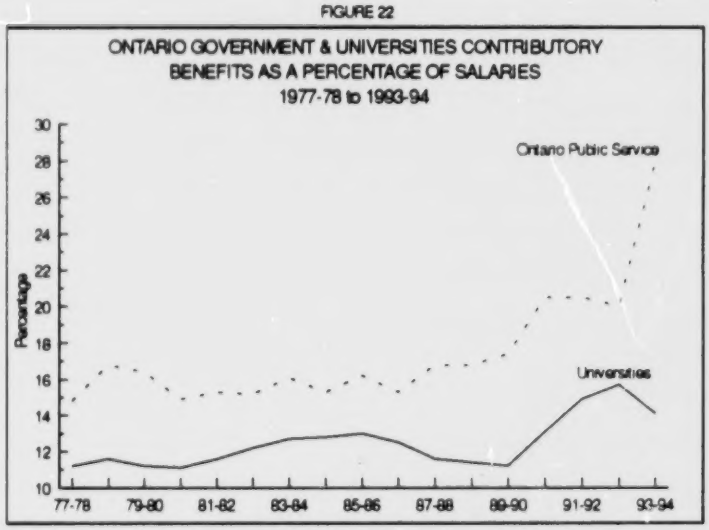
[7]*Ibid.*, page 21.

in fact, more than the rest of the BPS combined. Many universities also managed to slash costs by reducing the salaries and wages paid out to continuing employees. According to Price Waterhouse, " . . . in the majority of these cases, salaries and wages were frozen, grid/scale movement was disallowed and merit pay was frozen."[8]

CUTBACKS AND RESTRAINT

In addition to reducing salary and wage costs, universities have been cutting spending elsewhere. Employee benefits account for about 10% of operating expenses and, as Table 37 shows, they have been a source of considerable cost pressures for many years for most universities. This has been particularly evident in the case of benefit programs mandated by the Federal Government (Unemployment Insurance and the Canada Pension Plan) and the Provincial Government (Workers' Compensation and the Employer Health Tax). These programs are two or three times as expensive as they were in the late 1970s, even after inflation is taken into account, and there is very little control that universities can exercise over these cost components. In comparison with the Ontario Public Service, as can be seen in Figure 22, universities have been successful in restraining total benefit costs.

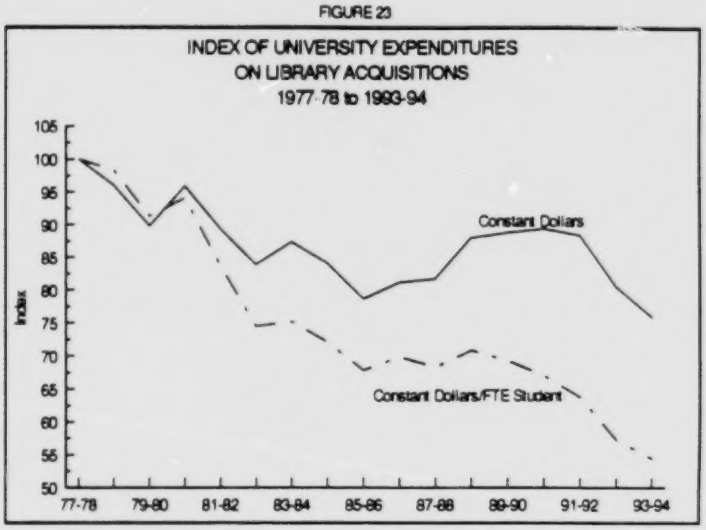
FIGURE 22



[8] *Ibid.*, page 11.

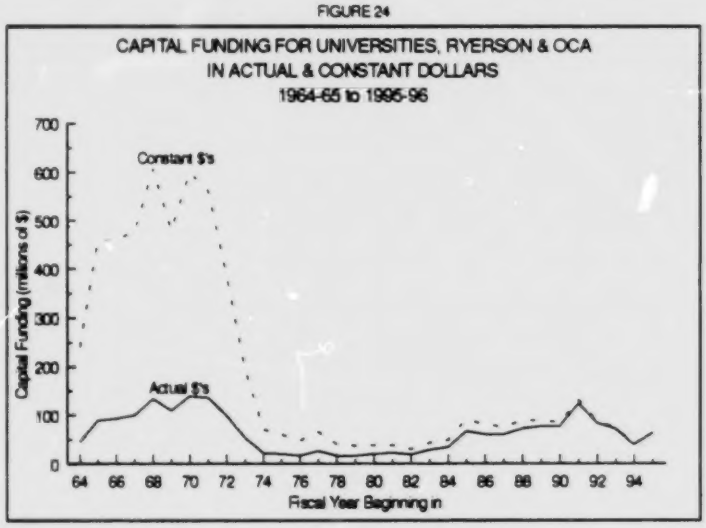
A major area of cutbacks by universities has been on spending for library books and periodicals. As Figure 23 and Table 32 demonstrate, while universities have struggled to maintain library acquisitions as a relatively constant share of their budgets, the value of those purchases has fallen almost 25% since 1977-78. When assessed against the demands of students, universities are able to acquire 46% fewer books and periodicals for each student enrolled than they were in the late 1970s.

FIGURE 23



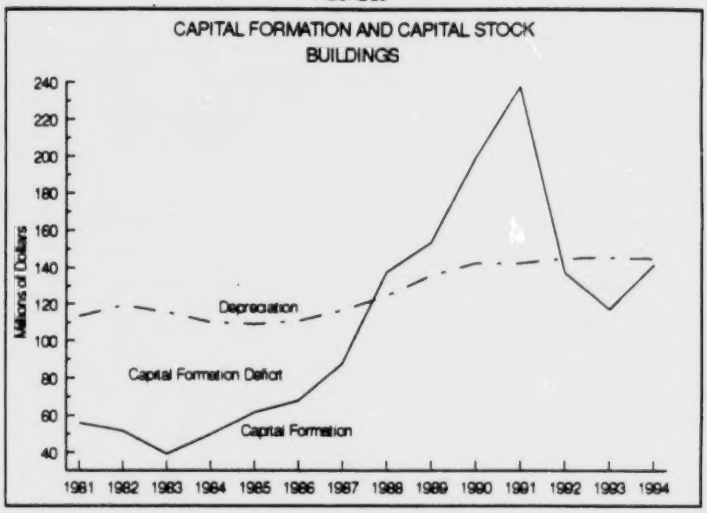
University spending on building construction and renovations also has been inadequate. As Table 33 shows, since the late 1970s Ontario universities have spent less, on a per student basis, on buildings and related land and site services than universities in seven of the nine other provinces. Figure 24 and Table 34 indicate that capital funding from the Ontario Government reached a peak in 1991-92 — although it was nowhere nearly as generous as in the expansionist days of the 1960s — but it has not been enough to make up for the extremely low capital grant levels of the 1970s and 1980s. One of the impacts of inadequate capital funding has been buildings which have depreciated more quickly than they

FIGURE 24



can be replaced or refurbished. Figure 25 and Table 35 show that in only four of the past 14 years has capital construction or renovation exceeded the rate at which the existing stock of buildings has been depreciating.

FIGURE 25



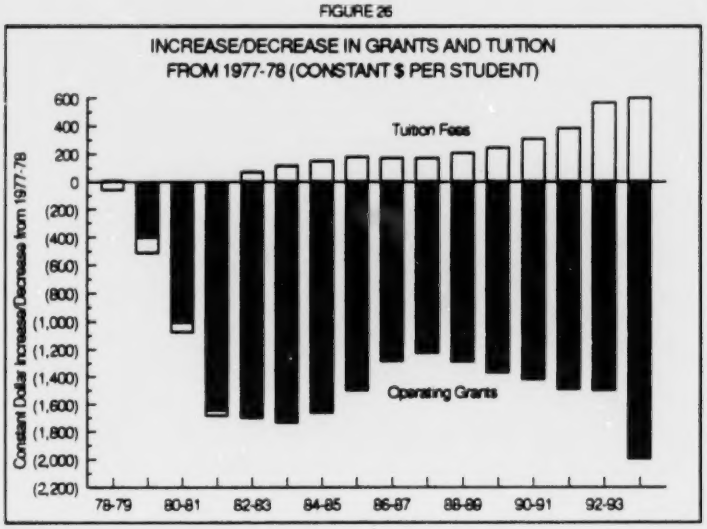
TWO SPECIAL FUNDING ISSUES: TUITION AND RESEARCH

Two major issues,concerning the funding of universities in Ontario, remain to be discussed. Institutions in other jurisdictions, particularly the United States, appear to be receiving significantly more funding from tuition fees charged to students and from Federal grants and contracts for research purposes. These two issues are singled out for special review.

TUITION FEES

As Provincial Government funding for universities in Ontario has declined over most of the past two decades, university income from tuition fees has come to play a more important role in maintaining the viability of the institutions. As Figure 26 demonstrates, between 1977-78 and 1993-94, grants for each student enrolled declined by about $2,000, in

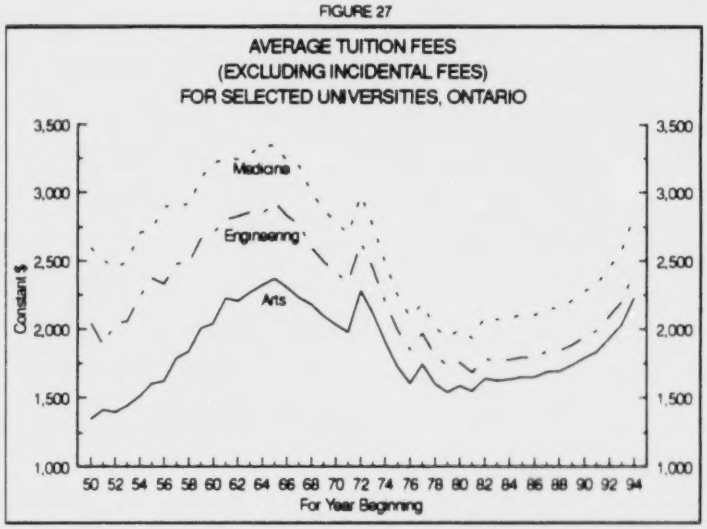
FIGURE 26



constant dollar terms, while tuition fees from each student increased by about $600. In 1994-95 and 1995-96 the Minister of Education and Training announced further increases in tuition fees of 10% each year.

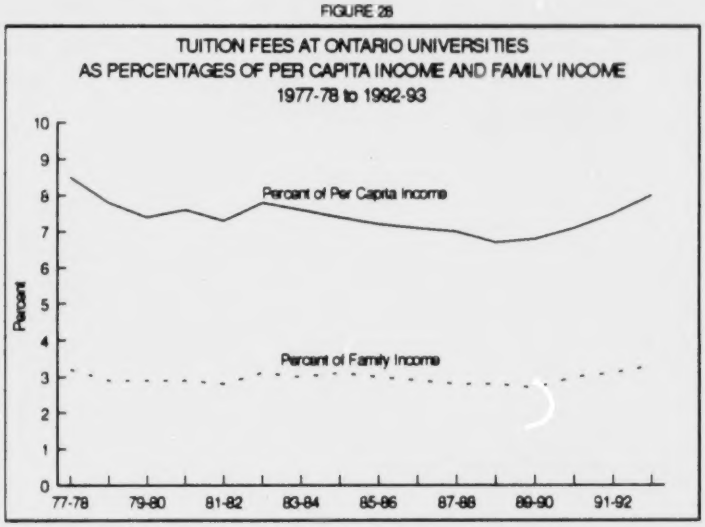
Despite these recent increases, a university education in Ontario remains an extremely good deal. Table 36 shows that during the past decade tuition fees in Ontario have increased less than in almost any other province in Canada. In fact, they have increased less than half as much as in Quebec and the three Prairie provinces. Table 37 compares tuition fee rates at Ontario universities with those at some major public and private universities in the United States. It shows just how much of a bargain a university education is in Ontario in comparison with universities in the US.

FIGURE 27



The recent increases in tuition fees at Ontario universities do little more than return fee rates to those charged in some previous years. As Figure 27 shows, current tuition fees are no higher than those charged in the 1960s, once the rates are adjusted for the cost of living and the value of the dollar. Figure 28 and Table 38 suggest that tuition fees have almost always equalled about seven or eight per cent of the average person's income or about three per cent of the average

FIGURE 28



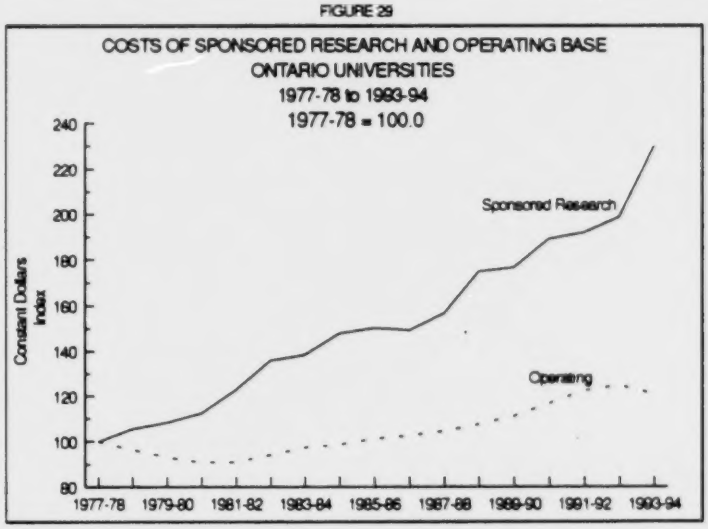
family's income. Tuition fees have not grown any faster than people's ability to pay those fees.

UNIVERSITY RESEARCH

The total amount of commercial, industrial, governmental and university research in Canada is not especially significant, particularly in comparison with the research performed in countries like the United States, Japan, Germany, France, or the United Kingdom. As can be seen in Table 39, Canada's total spending by all sectors on research and experimental development is about half as much, on a per capita basis or as a share of the Gross Domestic Product, as in the United States or Japan, far below that in Sweden, Germany or France, and significantly below that in the United Kingdom. **In fact, of the G-7 countries, only Italy spends less than Canada.**

Because of Canada's low level of spending on research, this country depends on its university researchers more than most other jurisdictions. Some other countries, such as Australia and Sweden, also rely on their universities, but most of the other major industrial nations — including all of the other countries in the G-7 — do less of their research work in universities than does Canada. **For this reason, it is particularly disturbing to see the 1995 Budget reduce the Federal Government's commitment to science and technology by cutting grants to universities from the Federal research councils.** Until these most recent cutbacks, university research had been expanding and, as shown in Figure 29 and Table

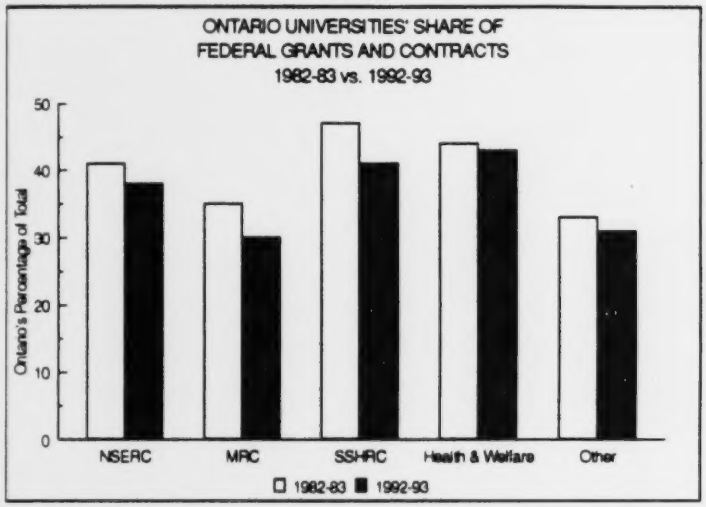
FIGURE 29



40, in Ontario it has been growing more quickly than either inflation or university operating expenses, and had more than doubled since the late 1970s.

However, the growth of sponsored research activities in Ontario should be kept within both an interprovincial and an international perspective. An interprovincial perspective is provided by Figure 30. **Compared with universities in other provinces, Ontario universities' share of federal grants and contracts — most of which are used for research projects — has declined from a range of 38-40% in the late seventies and early eighties to a range of 33-35% in the late eighties and early nineties.** This declining share has been to the benefit of universities in other provinces, but it has cost Ontario universities millions of dollars each year.

FIGURE 30



Internationally, the research funding provided to universities in other countries far outranks that provided to universities in Ontario, particularly when funding for university research here is compared with that in the United States. For example, in 1991-92, Stanford University, the University of Washington, Johns Hopkins University, the University of Michigan at Ann Arbor, the Massachusetts Institute of Technology, and the University of California at Los Angeles **each** received more money in grants and contracts from the American Federal Government than all of the Ontario universities combined received in grants and contracts from the Canadian Federal Government. In fact, the first two of these — Stanford University and the University of Washington — if taken together, received more Federal Government grants and contracts from the American Government than all of

the Canadian universities, taken together, received in grants and contracts from the Canadian Government.

CONCLUSION

Ontario universities are becoming more and more important to the economic well-being of this Province. More people than ever before are enrolling in universities, more research is being done in those institutions, and a university degree is becoming more than ever a prerequisite for steady, well-paying employment. Even in a time of economic recession, a university education will most likely lead to a job that pays an above average-salary.

Despite the universities' economic contribution, both the Federal and Provincial governments are reducing their financial support for universities. These governments are "downloading" their respective deficits onto the universities. This practice is forcing universities to severely curtail expenditures, which in turn means, severely curtailing the services they can provide to their students and reducing the amount of research being performed at those institutions.

These reductions come on top of two decades of underfunding by the Ontario Government. The more recent cutbacks by the Provincial Government have had a greater impact on the universities than on other publicly-funded institutions, because for many years the Government has given the universities such a low funding priority compared to the hospitals, doctors, schools, adult offenders, and people on social assistance.

These reductions will make it even more difficult than usual for the universities to provide high quality programs for their students, high quality research for governments and the private sector, and to expand the scope of human knowledge. These reductions will make it almost impossible for the universities to live up to the economic challenges of the 1990s and beyond.

TABLES

TABLE 1

FEDERAL AND PROVINCIAL SUPPORT FOR ONTARIO UNIVERSITIES

($000)

		EFP Transfers to Ontario for Post-Secondary Education				Provincial Operating Grants to Ontario Universities	
		Tax $ Actual	Cash $ Actual	Total $ Actual	Total $ Constant	Total $ Actual	Total $ Constant
1977-78		324,260	391,326	715,586	1,776,700	703,648	1,747,060
1978-79		362,936	457,399	820,335	1,866,221	744,175	1,692,962
1979-80		410,587	518,380	928,967	1,934,893	781,879	1,628,532
1980-81		471,528	565,580	1,037,108	1,944,120	838,075	1,571,022
1981-82		535,455	623,942	1,159,397	1,937,039	923,506	1,542,930
1982-83		616,315	698,616	1,314,931	2,008,130	1,035,671	1,581,652
1983-84		650,694	760,579	1,411,273	2,050,677	1,112,830	1,617,019
1984-85		728,864	763,843	1,492,707	2,087,590	1,184,744	1,656,896
1985-86		821,212	792,299	1,613,511	2,167,664	1,244,830	1,672,361
1986-87		922,025	805,018	1,727,043	2,226,668	1,362,910	1,757,193
1987-88		1,055,669	782,037	1,837,706	2,271,663	1,451,592	1,794,373
1988-89		1,180,009	775,937	1,955,946	2,320,369	1,554,947	1,844,658
1989-90		1,300,929	790,246	2,091,175	2,355,929	1,676,864	1,889,165
1990-91		1,309,574	824,862	2,134,436	2,287,980	1,822,796	1,953,922
1991-92	(e)	1,286,070	923,867	2,209,937	2,277,801	1,945,074	2,004,804
1992-93	(e)	1,271,332	967,812	2,239,144	2,270,814	2,009,133	2,037,550
1993-94	(e)	1,335,652	931,932	2,267,584	2,269,398	1,878,573	1,880,076
1994-95	(e)	1,402,664	902,109	2,304,773	2,304,773	1,854,549	1,854,549

(e) estimate

Source: Canada, Department of Finance, Federal-Provincial Relations Division, Established Programs Financing, various years.
Ontario, Public Accounts, various years.

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TABLE 2

ACCESSIBILITY IN THE OECD

	Percentage of the Population Age 5-29 Enrolled in Full-Time Tertiary Education (1992)	Percentage of the Population Age 25-64 Completed Tertiary Education (1992)	Percentage of the Population at Theoretical Age of Graduation Graduated from Universities (1992)	
	%	%	%	(Age)
Canada	10.1	41.0	32.2	(22)
U.S.A.	8.7	31.0	27.4	(22)
Australia	6.9	23.0	26.3	(21)
Japan	7.8	-	23.4	(22)
France	9.0	16.0	-	(21)
Germany	7.7	22.0	-	(26)
Italy	7.8	6.0	0.7	(22)
U.K.	4.2	19.0	20.4	(21)
Sweden	7.5	24.0	11.4	(22)

Source: OECD, Education at a Glance: OECD Indicators, 1995

TABLE 3

CANADIAN UNEMPLOYMENT AND PARTICIPATION RATES BY EDUCATIONAL ATTAINMENT

	Unemployment Rates* (%)																		Participation Rates**
	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1994
Total Canadian Labour Force	8.3	7.9	7.0	7.1	8.5	12.7	11.1	10.7	9.8	9.3	7.9	7.4	7.5	9.3	10.2	11.2	11.0	9.3	63.9
0-8 years	10.5	9.4	9.0	9.0	11.3	15.6	12.6	14.1	12.7	11.9	11.8	11.0	11.7	15.5	14.6	17.2	17.6	14.9	28.6
High School	9.5	9.0	7.8	8.3	10.0	14.8	13.2	12.5	11.7	11.3	9.4	8.9	9.1	11.3	12.7	14.3	13.5	11.7	60.3
Some Post-Secondary	6.9	7.0	4.8	6.7	6.6	11.1	11.0	9.4	8.2	7.7	6.6	6.8	6.0	9.4	9.3	10.8	11.2	9.4	66.7
Post Secondary Certificate or Diploma	6.0	5.2	5.3	4.0	5.0	8.9	8.3	7.7	7.2	6.4	5.0	4.9	5.1	7.3	8.4	9.0	9.4	8.1	76.5
University Degree	3.0	3.4	2.8	2.4	3.2	5.9	3.8	4.6	4.4	3.8	3.6	3.5	3.6	3.8	4.8	5.0	5.2	4.7	84.0

Source: Estimates by Educational Attainment. The Labour Force Monthly Report. Statistics Canada.

* As of December of each year.

** Labour Force percentage of population 15 years and over.

TABLE 4

EMPLOYMENT BY LEVEL OF EDUCATIONAL ATTAINMENT
1989-1994*
(000's)

	Canada						Ontario					
	University Degree		No Degree		Total		University Degree		No Degree		Total	
1989	1,917	-	10,462	-	12,379	-	844	-	4,095	-	4,939	-
1990	1,835	-82	10,413	-49	12,248	-131	801	-43	4,018	-77	4,819	-120
1991	1,910	-7	10,219	-243	12,129	-250	852	+8	3,859	-236	4,711	-228
1992	2,079	+162	10,071	-391	12,150	-229	885	+41	3,829	-266	4,714	-225
1993	2,191	+274	10,115	-347	12,306	-73	924	+80	3 854	-241	4,778	-161
1994	2,287	+370	10,383	-79	12,670	+291	978	+134	3,949	-146	4,927	-12

* As of December of each year

Source: Statistics Canada 71-001

TABLE 5

AVERAGE INCOME BY EDUCATIONAL ATTAINMENT
CANADA AND ONTARIO, 1993

	Canada	Ontario
University Degree	$40,247	$42,507
Secondary and some post-secondary	22,939	24,217
Less than Grade 9	16,330	18,624

Source: Statistics Canada 13-207, Income Distributions by Size in Canada, 1993

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TABLE 6

GIFTS, DONATIONS, CONTRACTS AND GRANTS FROM THE PRIVATE SECTOR
ONTARIO UNIVERSITIES AND COLLEGES
1983-84 TO 1993-94
($000)

	INCOME $ ACTUAL	INDEX $ ACTUAL	INCOME $ CONSTANT 1993-94	INDEX $ CONSTANT 1993-94
1983-84	138,542	100.0	201,150	100.0
1984-85	186,164	134.4	260,147	129.3
1985-86	179,887	129.8	241,475	120.0
1986-87	184,961	133.5	238,279	118.5
1987-88	210,079	151.6	259,480	129.0
1988-89	234,328	169.1	277,765	138.1
1989-90	263,346	190.1	296,450	147.4
1990-91	296,645	214.1	317,730	158.0
1991-92	339,947	245.4	350,106	174.1
1992-93	307,510	222.0	311,610	154.9
1993-94	388,769	280.6	388,769	193.3

Source: COFO-UO, Financial Report of Ontario Universities, various years.

TABLE 7

PERCENTAGE INCREASE IN PROVINCIAL OPERATING GRANTS AND TOTAL BUDGETARY EXPENDITURES 1977-78 TO 1995-96

	Operating Grants to Ontario Universities	Total Provincial Budgetary Expenditures	Universities Difference from Provincial Annual Increase
1977-78	8.4	10.1	(1.7)
1978-79	5.8	7.8	(2.0)
1979-80	5.1	8.4	(3.3)
1980-81	7.2	9.7	(2.5)
1981-82	10.2	16.7	(6.5)
1982-83	12.1	14.5	(2.4)
1983-84	7.5	9.1	(1.6)
1984-85	6.5	7.6	(1.1)
1985-86	5.1	10.8	(5.7)
1986-87	9.5	9.8	(0.3)
1987-88	6.5	8.6	(2.1)
1988-89	7.1	10.9	(3.8)
1989-90	7.8	7.4	0.4
1990-91	8.7	11.7	(3.0)
1991-92	6.7	11.2	(4.5)
1992-93	3.3	3.9	(0.6)
1993-94	-6.5	0.3	(6.8)
1994-95 (e)	-1.3	0.6	(1.9)
1995-96 (e)	-0.0	2.9	(2.9)
Average	5.8	8.5	(2.7)

Source: Province of Ontario, Public Accounts, various years
Province of Ontario, Expenditure Estimates, 1994-95
1995 Ontario Budget Plan

Note: Estimates of total provincial budgetary expenditure increases have been consistently understated. This has resulted in consistently underestimating the differences between increases in grants to universities, which normally do not change during the fiscal year, and increases in total provincial budgetary expenditures.

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TABLE 8

ONTARIO UNIVERSITIES' SHARE OF PROVINCIAL BUDGETARY EXPENDITURES
(EXCLUDING PUBLIC DEBT INTEREST PAYMENTS)

	Universities' Share	Universities' Annual Shortfall from 1977-78 Level of Government Support	
	%	%	$ millions
1977-78	5.92	-	-
1978-79	5.87	0.87	6.6
1979-80	5.61	5.23	43.2
1980-81	5.50	7.10	64.1
1981-82	5.18	12.44	131.2
1982-83	5.08	14.23	171.8
1983-84	5.05	14.62	190.6
1984-85	5.04	14.86	206.8
1985-86	4.78	19.26	297.0
1986-87	4.76	19.60	332.3
1987-88	4.66	21.33	393.5
1988-89	4.48	24.30	499.2
1989-90	4.49	24.09	532.1
1990-91	4.33	26.93	671.9
1991-92	4.10	30.80	865.8
1992-93	4.15	29.89	856.7
1993-94	4.00	32.37	899.0
1994-95 (est.)	4.00 *	32.39	888.3
1995-96 (est.)	3.93 *	33.60	938.0

Source: Ontario, Public Accounts, various years.
1994-95 Expenditure Estimates
1995 Ontario Budget Plan

* Estimates of total provincial budgetary expenditures have been consistently understated. This has resulted in consistently overestimating the universities' share of provincial budgetary expenditures.

TABLE 9

GROWTH OF ONTARIO GOVERNMENT EXPENDITURES AND GRANTS TO UNIVERSITIES RELATIVE TO THE GROWTH OF THE GROSS DOMESTIC PRODUCT 1977-78 TO 1995-96

	Growth of Government vs. GDP	Government Minus Debt Interest vs. GDP	Growth of Universities' Grants vs. GDP
1977-78	100.0	100.0	100.0
1978-79	98.8	97.7	96.9
1979-80	94.8	95.1	90.1
1980-81	94.4	94.4	87.7
1981-82	98.0	98.1	85.9
1982-83	107.4	107.5	92.2
1983-84	105.9	104.9	89.6
1984-85	100.9	99.1	84.4
1985-86	102.8	101.0	81.5
1986-87	102.4	100.6	80.9
1987-88	100.6	99.2	78.0
1988-89	98.7	97.7	74.0
1989-90	98.2	97.3	73.9
1990-91	109.6	109.8	80.2
1991-92	122.4	124.2	86.0
1992-93	124.8	124.3	87.1
1993-94	121.8	117.1	79.2
1994-95 (e)	115.9	109.4	74.0
1995-96 (e)	112.3	104.9	71.1

Note: The three columns of data compare the rates of growth of government expenditures (including and excluding debt payments) and grants to universities with the rate of growth of the economy. That is, an index value of 100.0 indicates an identical growth rate to that of the GDP, a lesser value indicates a lower rate of growth, and a value greater than 100.0 indicates a growth rate greater than the growth rate of the GDP.

Sources: Public Accounts of Ontario, various years
1995 Ontario Budget Plan

TABLE 10

OPERATING GRANTS PER FTE STUDENT
ONTARIO
1977-78 TO 1994-95

	Operating Grants ($ millions)	FTE* Enrolment	Operating Grants per FTE Student	Constant $	Index of Constant $
1977-78	703.6	189,046.7	3,722.09	9,275.16	100.0
1978-79	744.2	185,529.1	4,011.10	9,158.37	98.7
1979-80	781.9	186,720.4	4,187.43	8,753.62	94.4
1980-81	838.1	193,227.4	4,337.25	8,160.12	88.0
1981-82	923.5	202,644.3	4,557.28	7,641.78	82.4
1982-83	1,035.7	213,907.5	4,841.68	7,421.09	80.0
1983-84	1,112.8	220,816.7	5,039.61	7,349.64	79.2
1984-85	1,184.7	221,914.4	5,338.74	7,493.64	80.8
1985-86	1,244.8	220,218.3	5,652.71	7,621.84	82.2
1986-87	1,362.9	221,020.4	6,166.45	7,979.40	86.0
1987-88	1,451.6	227,240.8	6,387.90	7,925.18	85.4
1988-89	1,554.9	235,895.7	6,591.67	7,848.36	84.6
1989-90	1,676.9	243,733.9	6,879.90	7,779.23	83.9
1990-91	1,822.8	253,384.5	7,193.80	7,739.45	83.4
1991-92	1,945.1	263,446.8	7,383.17	7,637.69	82.3
1992-93	2,009.1	267,030.6	7,523.98	7,658.26	82.6
1993-94	1,878.6	264,017.4	7,115.34	7,147.03	77.1
1994-95(e)	1,854.5	264,017.4	7,024.34	7,024.34	75.7

* Full-Time Equivalent
(e) Estimate

TABLE 11

FUNDED AND UNFUNDED ENROLMENT AT ONTARIO UNIVERSITIES
1977-78 TO 1993-94

	FTE Enrolment	Unfunded Students	Percent Increase from 1977-78
1977-78	189,046.7	0.0	
1978-79	185,529.1	2,366.1	(1.86)
1979-80	186,777.5	11,188.9	(1.20)
1980-81	193,229.4	26,406.2	2.21
1981-82	202,670.8	43,351.7	7.21
1982-83	213,907.4	53,442.1	13.15
1983-84	220,821.3	57,858.5	16.81
1984-85	221,914.5	52,757.7	17.39
1985-86	220,201.1	47,745.0	16.48
1986-87	221,020.4	35,891.3	16.91
1987-88	227,240.8	38,708.4	20.20
1988-89	235,895.7	42,885.1	24.78
1989-90	243,733.9	46,869.5	28.93
1990-91	253,384.5	50,278.2	34.03
1991-92	263,446.8	56,481.5	39.36
1992-93	267,030.6	56,378.7	41.25
1993-94	264,017.4	78,615.0	39.66

TABLE 12

EXPENDITURES PER CLIENT SERVED, 1977-78 TO 1993-94

		1977-78	1978-79	1979-80	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94
Elementary & Secondary Education (total school costs per pupil)1	Actual	$2,083	$2,240	$2,468	$2,735	$3,149	$3,517	$3,859	$4,173	$4,505	$4,761	$5,111	$5,570	$6,156	$6,586	$7,136	$7,087	$7,355
	Constant	5,168	5,092	5,136	5,123	5,257	5,367	[illegible]3	5,831	6,047	6,133	6,313	6,602	6,930	7,054	7,350	7,182	7,355
	Index	100.0	98.5	99.4	99.1	101.7	103.9	108.4	112.8	117.0	118.7	122.2	127.8	134.1	136.5	142.2	139.0	142.3
Hospitals (gross operating costs per diem)2	Actual	$151.91	$165.08	$177.19	$199.15	$230.06	$264.67	$289.52	$311.06	$337.82	$370.80	$401.88	$440.42	$470.85	$533.21	$602.24	$654.60	n/a
	Constant	376.87	375.20	368.76	373.02	384.06	403.87	420.36	434.68	453.48	477.69	496.38	522.06	530.04	571.11	620.24	663.33	n/a
	Index	100.0	99.6	97.8	99.0	101.9	107.2	111.5	115.3	120.3	126.8	131.7	138.5	140.6	151.5	164.6	176.0	n/a
CAATs (operating cost per provincially-funded FTE student)3	Actual	$3,949	$4,083	$4,113	$3,979	$4,222	$4,339	$4,602	$5,059	$5,427	$6,216	$6,555	$7,065	$7,386	$7,603	$7,361	$7,523	$7,379
	Constant	9,797	9,281	8,560	7,453	7,048	6,621	6,682	7,069	7,285	8,008	8,096	8,375	8,315	8,143	7,581	7,623	7,379
	Index	100.0	94.7	87.4	76.1	71.9	67.6	68.2	72.2	74.4	81.7	82.6	85.5	84.9	83.1	77.4	77.8	75.3
Adult Offenders (expenditure per inmate day)4	Actual	$47.50	$50.97	$55.09	$60.32	$61.22	$66.80	$73.16	$78.17	$87.83	$101.89	$115.10	$109.10	$109.00	$105.00	$121.07	$124.28	$128.42
	Constant	117.84	115.86	114.65	112.98	102.20	101.93	106.22	109.24	117.90	131.26	142.17	129.32	122.70	112.46	124.69	125.94	128.42
	Index	100.0	98.3	97.3	95.9	86.7	86.5	90.1	92.7	100.0	111.4	120.6	109.7	104.1	95.4	105.8	106.9	109.0
Universities (operating expense per FTE student)5	Actual	$4,723	$5,030	$5,277	$5,534	$5,929	$6,354	$6,697	$7,021	$7,557	$7,963	$8,252	$8,495	$8,967	$9,512	$9,962	$10,179	$10,112
	Constant	11,717	11,434	10,982	10,366	9,898	9,696	9,723	9,811	10,144	10,258	10,192	10,069	10,094	10,188	10,260	10,314	10,112
	Index	100.0	97.6	93.7	88.5	84.5	82.7	83.0	83.7	86.6	87.6	87.0	85.9	86.1	86.9	87.6	88.0	86.3
Ontario Public Service Per Capita 6	Actual	$293.45	$304.34	$335.98	$363.10	$402.27	$469.88	$466.01	$470.94	$501.23	$556.74	$599.38	$625.56	$675.55	$788.21	$798.70	$738.09	$749.60
	Constant	728.02	691.81	699.23	680.11	671.55	717.01	676.61	658.09	672.84	717.23	740.32	741.51	760.47	844.24	822.57	747.94	749.60
	Index	100.0	95.0	96.0	93.4	92.2	98.5	92.9	90.4	92.4	98.5	101.7	101.9	104.5	116.0	113.0	102.7	103.0

Sources:

1 Ministry of Education.
2 Ministry of Health, Hospital Statistics, various years.
3 Ministry of Colleges and Universities.
4 Ministry of Correctional Services.
5 Ministry of Colleges and Universities, MCU Financial Report, various years; COU Special Committee on Macro-Indicators Ontario Universities Statistical Compendium, various years; and Council of Finance Officers - Universities of Ontario, Financial Report of Ontario Universities, various years.
6 Total Expenditures Minus Transfer Payments and Public Debt Interest Per Capita. Ontario Public Accounts and Statistics Canada.

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TABLE 13

TRANSFER PAYMENTS TO MEDICAL DOCTORS, UNIVERSITIES, AND FACULTY, 1977-78 TO 1994-95
($MILLIONS)

	OHIP Payments to Physicians and Practitioners			Salaries of University Faculty with Academic Rank			Operating Grants to Universities		
	Actual Dollars	Constant 1977-78 Dollars	Index	Actual Dollars	Constant 1977-78 Dollars	Index	Actual Dollars	Constant 1977-78 Dollars	Index
1977-78	898.2	$898.2	100.0	$340.5	$340.5	100.0	$703.6	$703.6	100.0
1978-79	1,023.3	937.6	104.4	358.6	328.5	96.5	744.2	681.9	96.9
1979-80	1,122.0	941.3	104.8	378.1	317.2	93.2	781.9	655.9	93.2
1980-81	1,334.3	1,007.4	112.2	410.4	309.8	91.0	838.1	632.7	89.9
1981-82	1,543.0	1,038.3	115.6	460.1	309.6	90.9	923.5	621.4	88.3
1982-83	1,846.5	1,135.8	126.5	521.2	320.6	94.2	1,035.7	637.0	90.5
1983-84	2,149.3	1,257.9	140.0	556.7	325.8	95.7	1,112.8	651.3	92.6
1984-85	2,416.4	1,361.1	151.5	583.6	328.8	96.6	1,184.7	667.3	94.8
1985-86	2,723.7	1,473.8	164.1	617.8	334.3	98.2	1,244.8	673.6	95.7
1986-87	3,177.4	1,649.9	183.7	658.4	341.9	100.4	1,362.9	707.7	100.6
1987-88	3,628.2	1,808.4	201.1	706.9	351.9	103.4	1,451.6	722.7	102.7
1988-89	3,936.5	1,880.9	209.4	759.9	363.1	106.6	1,554.9	743.0	105.6
1989-90	4,244.0	1,925.7	214.4	819.1	371.7	109.2	1,678.9	760.9	108.1
1990-91	4,692.5	2,025.9	225.6	888.1	383.4	112.6	1,822.8	787.0	111.8
1991-92	5,348.2	2,220.2	247.2	954.6	396.3	116.4	1,945.1	807.5	114.8
1992-93	5,032.8	2,055.7	228.9	980.0	400.3	117.6	2,009.1	820.6	116.6
1993-94	4,837.7	1,950.0	217.1	968.9	390.5	114.7	1,878.6	757.2	107.6
1994-95 (est.)	4,725.7	1,896.4	211.1	-	-	-	1,854.5	744.2	105.8

Source: Ontario, Public Accounts, various years.
Ontario, Expenditure Estimates, 1994-95
COFO-UO, Financial Report of Ontario Universities, various years

TABLE 14

COMMUNITY AND SOCIAL SERVICES TRANSFER PAYMENTS AND OPERATING GRANTS TO UNIVERSITIES, 1977-78 TO 1994-95 (CONSTANT 1977-78 $MILLIONS AND % OF PROVINCIAL BUDGETARY EXPENDITURES)

	Community and Social Services Transfer Payments			Operating Grants to Universities		
	$	Index	%	$	Index	%
1977-78	$900.8	100.0	6.86	$703.6	100.0	5.36
1978-79	899.4	99.8	6.93	681.9	96.9	5.26
1979-80	897.1	99.6	6.97	655.9	93.2	5.10
1980-81	924.7	102.7	7.27	632.7	89.9	4.98
1981-82	962.3	106.8	7.28	621.4	88.3	4.70
1982-83	1,071.0	118.9	7.74	637.0	90.5	4.60
1983-84	1,171.0	130.0	8.15	651.3	92.6	4.53
1984-85	1,237.2	137.4	8.31	667.3	94.8	4.48
1985-86	1,328.1	147.4	8.38	673.6	95.7	4.25
1986-87	1,476.0	163.9	8.83	707.7	100.6	4.24
1987-88	1,650.7	183.3	9.49	722.7	102.7	4.15
1988-89	1,823.3	202.4	9.85	743.0	105.6	4.01
1989-90	2,054.6	228.1	10.88	760.9	108.1	4.03
1990-91	2,517.5	279.5	12.55	787.0	111.8	3.92
1991-92	3,183.6	353.4	14.84	807.5	114.8	3.76
1992-93	3,589.3	398.5	16.36	820.6	116.6	3.74
1993-94	3,454.5	383.5	15.91	757.2	107.6	3.49
1994-95 (e)	3,561.6	395.4	17.17	747.3	106.2	3.60

Source: Ontario, Public Accounts, various years
Ontario, Expenditure Estimates 1994-95

TABLE 18

PROVINCIAL OPERATING GRANTS FOR UNIVERSITIES
PER $1,000 OF PROVINCIAL PERSONAL INCOME

	1977 -78	1978 -79	1979 -80	1980 -81	1981 -82	1982 -83	1983 -84	1984 -85	1985 -86	1986 -87	1987 -88	1988 -89	1989 -90	1990 -91e	1991 -92e	1992 -93e	1993 -94e	Rank 1993-94
British Columbia	$10.23	$10.10	$9.50	$8.92	$8.60	$8.47	$8.11	$7.37	$6.76	$6.67	$6.82	$6.70	$6.99	$7.01	$7.45	$7.43	$7.23	(9)
Alberta	13.83	12.68	11.57	10.50	9.51	10.23	10.72	10.96	10.22	10.48	9.98	9.57	9.49	9.03	9.01	9.13	8.92	(8)
Saskatchewan	12.49	12.03	11.59	11.18	9.59	9.88	10.21	10.14	10.26	9.49	9.49	9.57	9.48	9.14	9.83	9.58	9.10	(7)
Manitoba	13.18	11.87	12.17	11.19	10.53	11.12	12.00	10.77	10.51	10.36	10.22	10.03	10.00	9.76	10.02	9.82	9.53	(6)
Quebec	13.35	13.66	13.90	14.34	13.86	12.79	12.33	11.20	11.34	11.19	11.51	11.75	11.89	11.86	12.14	12.26	12.03	(2)
New Brunswick	14.06	13.93	13.64	13.31	12.13	12.21	11.95	11.70	11.74	11.48	11.52	11.29	11.36	11.52	11.37	11.03	10.95	(5)
Nova Scotia	15.71	15.12	14.27	14.58	13.61	13.50	13.36	12.93	12.50	12.34	12.14	12.19	12.06	11.88	11.68	11.52	11.19	(4)
Prince Edward Island	12.14	11.27	11.68	11.43	10.27	10.88	10.69	10.27	11.01	11.27	11.83	11.77	12.20	12.56	12.01	11.80	11.24	(3)
Newfoundland	14.70	14.57	14.40	14.20	13.49	13.22	13.14	12.79	12.74	13.11	12.78	13.27	13.35	13.24	12.69	13.52	12.64	(1)
9 Provinces	12.91	12.69	12.44	12.22	11.47	11.20	11.11	10.46	10.26	10.17	10.23	10.23	10.30	10.16	10.38	10.41	10.13	
Ontario	9.83	9.35	8.75	8.39	8.05	8.18	8.01	7.75	7.56	7.65	7.44	7.18	7.04	7.25	7.54	7.61	6.99	(10)
(Rank)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(10)	
Canada	11.70	11.39	11.01	10.76	10.21	10.07	9.92	9.40	9.20	9.17	9.10	8.97	8.95	8.98	9.22	9.27	8.86	

e = estimate

Source: Tripartite Committee on Interprovincial Comparisons, April 1992, for actual data. Statistics Canada and COU Research Division for estimates.

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TABLE 16

INTERPROVINCIAL COMPARISONS OF OPERATING GRANTS TO UNIVERSITIES PER FTE STUDENT 1977-78 TO 1994-95

	1977 -78	1978 -79	1979 -80	1980 -81	1981 -82	1982 -83	1983 -84	1984 -85	1985 -86	1986 -87	1987 -88	1988 -89	1989 -90	1990 -91e	1991 -92e	1992 -93e	1993 -94e	1994 -95e
British Columbia	4,410 (4)	4,903 (3)	5,204 (4)	5,528 (4)	6,217 (2)	6,193 (3)	5,873 (4)	5,810 (4)	5,784 (7)	5,988 (8)	6,384 (8)	6,439 (8)	7,076 (7)	7,485 (6)	7,804 (5)	7,867 (5)	8,052 (3)	7,850 (3)
Alberta	4,797 (1)	5,340 (2)	5,815 (2)	6,284 (1)	6,812 (1)	7,328 (1)	7,182 (2)	7,114 (1)	7,264 (1)	7,389 (1)	7,158 (2)	7,364 (3)	7,493 (4)	7,618 (5)	7,873 (4)	7,955 (3)	7,924 (5)	7,033 (6)
Saskatchewan	4,108 (5)	4,616 (5)	5,096 (5)	5,304 (5)	5,619 (5)	6,149 (4)	6,235 (3)	6,361 (3)	6,686 (3)	6,623 (3)	6,748 (6)	7,011 (6)	7,215 (6)	7,194 (7)	7,528 (7)	7,189 (7)	7,141 (7)	6,902 (7)
Manitoba	3,874 (7)	4,124 (7)	4,771 (6)	4,499 (7)	5,062 (7)	5,362 (7)	5,582 (6)	5,704 (5)	6,073 (4)	6,336 (5)	6,804 (4)	7,150 (5)	7,483 (5)	7,671 (4)	7,589 (6)	7,686 (6)	7,638 (6)	7,459 (5)
Quebec	4,449 (3)	4,657 (4)	5,299 (3)	5,935 (2)	6,176 (3)	5,915 (5)	5,713 (5)	5,613 (6)	5,936 (5)	6,193 (6)	6,797 (5)	7,340 (4)	7,827 (3)	8,273 (2)	8,446 (1)	8,429 (2)	8,330 (2)	8,325 (2)
New Brunswick	3,905 (6)	4,364 (6)	4,755 (7)	4,915 (6)	5,185 (6)	5,426 (6)	5,274 (8)	5,561 (8)	5,779 (8)	6,090 (7)	6,428 (7)	6,864 (7)	6,908 (8)	7,162 (8)	6,861 (9)	6,534 (9)	6,538 (9)	6,435 (8)
Nova Scotia	3,476 (9)	3,802 (9)	4,042 (10)	4,340 (9)	4,996 (8)	5,141 (9)	5,158 (9)	5,369 (9)	5,537 (9)	5,820 (10)	5,971 (10)	6,276 (9)	6,305 (10)	6,381 (10)	6,117 (10)	6,027 (10)	5,862 (10)	5,594 (10)
Prince Edward Island	3,030 (10)	3,544 (10)	4,246 (8)	4,430 (8)	4,909 (9)	5,312 (8)	5,377 (7)	5,569 (7)	5,855 (6)	6,609 (4)	6,907 (3)	7,771 (2)	8,083 (2)	8,219 (3)	8,008 (3)	7,907 (4)	7,941 (4)	7,581 (4)
Newfoundland	4,625 (2)	5,485 (1)	5,994 (1)	5,684 (3)	5,847 (4)	6,912 (2)	7,788 (1)	6,994 (2)	6,761 (2)	6,999 (2)	7,460 (1)	8,233 (1)	8,868 (1)	8,641 (1)	8,389 (2)	8,995 (1)	8,675 (1)	8,992 (1)
9 Provinces	4329	4886	5209	5618	6024	6072	5950	5923	6144	6372	6742	7119	7503	7805	7932	7932	7885	7687
Ontario	3,669 (8)	4,002 (8)	4,140 (9)	4,273 (10)	4,475 (10)	4,821 (10)	5,000 (10)	5,180 (10)	5,450 (10)	5,885 (9)	6,097 (9)	6,271 (10)	6,474 (9)	6,772 (9)	6,949 (8)	7,014 (8)	6,576 (8)	6,396 (9)
Canada	4086	4443	4826	5138	5471	5628	5619	5662	5901	6201	6514	6816	7133	7431	7575	7602	7415	7226

e = estimate

Source: Tripartite Committee on Interprovincial Comparisons, April 1992, for actual data. Statistics Canada and COU Research Division for estimates.

TABLE 17

PROVINCIAL OPERATING GRANTS PER CAPITA

	1977 -78	1978 -79	1979 -80	1980 -81	1981 -82	1982 -83	1983 -84	1984 -85	1985 -86	1986 -87	1987 -88	1988 -89	1989 -90	1990 -91e	1991 -92e	1992 -93e	1993 -94e	Rank 993-94
British Columbia	$81.97	$89.53	$93.81	$100.49	$113.36	$119.44	$116.72	$109.88	$105.62	$108.00	$117.53	$124.73	$141.67	$152.76	$165.07	$168.37	$167.55	(9)
Alberta	103.15	107.93	112.85	117.74	130.91	153.28	161.91	170.83	173.31	180.19	175.92	184.49	192.10	195.08	198.32	204.49	202.20	(5)
Saskatchewan	80.60	87.51	93.18	98.93	111.82	123.03	128.19	132.19	137.68	141.23	140.70	149.00	158.92	166.27	179.26	176.81	173.51	(8)
Manitoba	87.48	87.61	96.50	99.41	113.73	132.72	145.66	147.01	151.63	155.65	162.81	169.88	180.10	186.78	191.43	194.95	190.56	(7)
Quebec	93.22	105.28	119.55	139.43	151.97	152.55	153.86	152.63	164.49	171.99	189.10	207.23	222.99	237.19	247.42	253.21	250.41	(1)
New Brunswick	76.36	83.19	89.54	96.58	106.65	120.02	125.10	131.50	139.52	147.70	158.83	167.59	179.24	192.30	195.32	195.46	198.30	(6)
Nova Scotia	91.02	97.90	101.85	113.26	127.79	140.28	148.67	156.53	163.70	169.68	179.25	191.54	201.55	212.32	213.85	215.19	212.10	(3)
Prince Edward Island	62.82	67.05	75.86	80.96	88.24	101.57	107.03	112.34	121.03	138.85	155.22	170.99	185.54	203.89	205.34	210.91	204.65	(4)
Newfoundland	76.43	82.02	91.23	97.21	109.58	120.35	125.24	127.80	137.20	152.02	163.95	185.53	200.03	213.94	213.64	232.90	220.55	(2)
9 Provinces	89.64	98.05	107.44	119.12	131.82	140.03	143.36	144.03	150.18	156.46	166.43	179.12	192.59	203.34	211.44	216.09	213.39	
Ontario	79.13	82.30	85.21	90.34	98.53	110.66	115.68	121.54	126.57	136.59	142.99	150.52	157.56	167.69	176.91	179.59	166.14	(10)
(Rank)	(7)	(8)	(9)	(9)	(9)	(9)	(9)	(8)	(8)	(9)	(8)	(8)	(9)	(8)	(9)	(8)	(10)	
Canada	85.87	92.39	99.46	108.82	119.97	129.57	133.46	135.95	141.66	149.25	157.86	168.58	179.56	190.03	198.54	202.43	195.67	

e = estimate

Source: Tripartite Committee on Interprovincial Comparisons, April 1992, for actual data. Statistics Canada and COU Research Division for estimates.

TABLE 18

GDP ELASTICITY BY PROVINCE, 1977-78 TO 1993-94
(GROWTH RATES OF PROVINCIAL OPERATING GRANTS)
TO UNIVERSITIES AS A RATIO OF GDP GROWTH)

	1977-78 to 1985-86	1985-86 to 1990-91	1990-91 to 1993-94	1977-78 to 1993-94	Rank
British Columbia	0.437	1.192	1.446	0.698	(6)
Alberta	0.640	2.116	0.993	0.775	(5)
Saskatchewan	0.745	1.051	0.814	0.780	(4)
Manitoba	0.713	0.745	1.204	0.690	(8)
Quebec	0.783	1.183	2.141	0.967	(1)
New Brunswick	0.706	0.899	0.460	0.685	(9)
Nova Scotia	0.629	0.793	0.135	0.574	(10)
Prince Edward Island	0.878	1.424	0.060	0.924	(2)
Newfoundland	0.744	1.467	0.517	0.919	(3)
9 Provinces	0.673	1.214	1.226	0.822	-
Ontario	0.642	0.958	0.676	0.694	(7)
Canada	0.665	1.087	1.130	0.774	-

Note: In this table, "elasticity" refers to the growth of operating grants to universities relative to the growth of the economy. The table demonstrates that as the economy, stated in terms of Gross Domestic Product, expands contracts, then operating grants to universities will expand or contract at a ratio greater or less than 1.00. That if provincial grants to universities are increasing at a faster rate than the GDP, this table will reflect elasticities greater than 1.00. If grants are increasing at a slower rate than the GDP, elasticities will be less than 1.00. If grants to universities actually decline, elasticities will usually equal a negative value.

Sources: Statistics Canada
Tripartite Committee on Interprovincial Comparisons.

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TABLE 19

PERCENTAGE OF UNIVERSITIES' TOTAL INCOME, 1992-93

	Provincial Government Grants		Total Fees		Federal Government Grants		Other Income		Total Income
	%	Rank	%	Rank	%	Rank	%	Rank	%
British Columbia	53.6	(9)	13.5	(7)	11.5	(2)	21.4	(3)	100.0
Alberta	59.6	(4)	13.0	(8)	8.5	(6)	18.9	(6)	100.0
Saskatchewan	54.8	(6)	15.6	(5)	10.2	(4)	19.4	(5)	100.0
Manitoba	57.9	(5)	16.3	(3)	8.4	(7)	17.4	(8)	100.0
Quebec	62.2	(3)	10.9	(10)	9.1	(5)	17.8	(7)	100.0
New Brunswick	54.7	(7)	18.7	(1)	6.5	(9)	20.1	(4)	100.0
Prince Edward Island	68.2	(1)	15.1	(6)	3.6	(10)	13.1	(9)	100.0
Nova Scotia	48.0	(10)	18.5	(2)	11.2	(3)	22.3	(1)	100.0
Newfoundland	64.9	(2)	12.2	(9)	12.4	(1)	10.5	(10)	100.0
9 Provinces	58.6	-	13.1	-	9.6	-	18.7	-	100.0
Ontario	54.0	(6)	16.0	(4)	8.0	(8.0)	22.0	(2.0)	100.0
Canada	56.8	-	14.2	-	9.0	-	20.0	-	100.0

Source: Canadian Association of University Business Officers, Financial Statistics of Universities and Colleges 1992-93

TABLE 20

INTERPROVINCIAL COMPARISONS OF TOTAL OPERATING EXPENSES PER CLIENT

	HOSPITALS		SCHOOLS		UNIVERSITIES	
	Total Operating Expenses Per Patient Day 1991-92		School Board Expenditures Per Student 1991-92		Total Operating Expenditures Per Student 1991-92(e)	
British Columbia	433.65	(7)	6,041	(3)	10,304	(3)
Alberta	691.11	(1)	5,636	(5)	10,137	(4)
Saskatchewan	398.64	(10)	4,957	(7)	9,792	(6)
Manitoba	571.24	(5)	5,983	(4)	9,779	(7)
Ontario	627.85	(2)	6,900	(1)	9,475	(8)
Quebec	405.74	(8)	6,179	(2)	10,524	(2)
New Brunswick	467.67	(6)	5,066	(6)	8,896	(9)
Nova Scotia	624.02	(3)	4,777	(9)	8,874	(10)
P.E.I.	404.08	(9)	4,809	(8)	12,319	(1)
Newfoundland	621.17	(4)	4,691	(10)	9,953	(5)

(e) estimate

Source: Statistics Canada 83-246, Part 4, Hospital Indicators
Statistics Canada 81-208
Tripartite Committee on Interprovincial Comparisons, Interprovincial Comparisons of University Financing

TABLE 21

SOCIAL WELFARE BENEFITS BY PROVINCE, 1993

	Single Employable		Disabled Person		Single Parent One Child		Couple Two Children	
	Constant $	Rank	Constant $	Rank	Constant $	Rank	Constant $	Rank
British Columbia	6,443	(4)	9,077	(2)	11,619	(2)	14,735	(6)
Alberta	5,412	(8)	6,582	(10)	9,876	(8)	15,390	(4)
Saskatchewan	5,760	(7)	8,280	(6)	10,381	(6)	14,743	(5)
Manitoba	7,040	(3)	8,046	(7)	9,697	(9)	16,771	(2)
Quebec	6,120	(5)	7,944	(9)	11,264	(3)	13,680	(7)
New Brunswick	3,060	(10)	8,012	(8)	8,480	(10)	9,512	(10)
Nova Scotia	5,904	(6)	8,400	(4)	10,368	(7)	12,472	(8)
Prince Edward Island	7,956	(2)	9,048	(3)	11,052	(5)	16,471	(3)
Newfoundland	4,326	(9)	8,310	(5)	11,262	(4)	12,186	(9)
Average 9 Provinces	5,780		8,189		10,444		13,996	
Ontario	8,306	(1)	11,440	(1)	15,061	(1)	19,695	(1)
Canadian Average	6,033		8,514		10,906		14,566	

Source: Welfare Incomes 1993, A Report by the National Council of Welfare
Federal Transfer Payments, A Government Study by DBRS, March 1995

TABLE 22

REVENUE PER FULL-TIME ENROLMENT AT RESEARCH DOCTORAL LEVEL UNIVERSITIES IN ONTARIO AND ELEVEN MAJOR STATES, 1991-92
(Purchasing Power Parities $ Canadian)

Institutions	Tuition and Fees	State Government Appropriations	Federal Government Grants and Contracts	State Government Grants and Contr. nts	Private Gifts, Grants and Contracts	Endowment Income	Total
PUBLIC							
California	4,486	14,533	7,747	927	2,493	2	30,188
Florida	3,353	12,183	3,192	1,139	2,545	0	22,412
Illinois	3,990	9,508	3,535	810	1,554	37	19,434
Indiana	5,505	9,228	2,962	300	1,561	100	19,657
Michigan	7,370	10,483	5,471	273	2,569	266	26,433
Minnesota	4,446	13,346	6,763	435	4,766	348	30,105
New York	4,212	13,001	4,417	907	1,872	92	24,502
Ohio	6,027	6,873	2,565	280	1,119	238	17,102
Pennsylvania	8,880	6,828	5,491	366	1,994	360	23,921
Texas	3,026	8,626	2,674	427	1,086	883	16,722
Wisconsin	5,613	11,748	7,327	105	3,114	242	28,148
TOTAL	**5,079**	**10,225**	**4,468**	**555**	**1,968**	**256**	**22,540**
PRIVATE							
California	21,622	0	16,533	254	5,963	3,351	47,724
Florida	21,123	790	7,306	1,930	2,904	833	34,886
Illinois	20,335	154	7,211	451	4,444	2,584	35,180
Indiana	16,924	0	3,599	280	4,447	2,454	27,704
Michigan	17,684	0	2,717	1,367	4,425	282	26,474
New York	22,508	330	8,408	1,366	6,205	2,674	41,490
Ohio	22,332	1,296	20,724	965	9,130	5,557	59,994
Pennsylvania	19,777	1,416	10,266	613	4,932	2,148	39,152
Texas	11,263	0	2,125	307	2,028	5,371	21,094
Wisconsin	12,554	0	1,267	373	750	591	15,535
TOTAL	**20,216**	**386**	**9,126**	**837**	**5,068**	**2,772**	**38,403**
ONTARIO							
Carleton	2,604	6,708	961	120	455	216	11,065
Guelph	2,569	9,838	1,884	2,260	863	489	17,903
McMaster	2,369	9,269	2,306	1,497	4,732	1,189	21,362
Ottawa	2,559	11,022	1,724	1,266	1,711	337	18,621
Queen's	2,634	10,328	3,049	870	2,206	870	19,956
Toronto	2,909	10,886	2,261	560	2,054	1,467	20,137
Waterloo	2,927	9,319	1,833	988	1,149	341	16,557
Western	2,748	8,503	1,264	429	1,323	331	14,598
Windsor	2,638	7,071	540	187	244	204	10,882
York	3,235	7,748	594	100	451	180	12,308
TOTAL	**2,781**	**9,229**	**1,647**	**727**	**1,522**	**644**	**16,551**

Source: National Data Service for Higher Education
Council of Finance Officers - Universities of Ontario, Financial Report of Ontario Universities 1991-92.

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TABLE 23

REVENUE PER FULL-TIME ENROLMENT AT THE UNIVERSITY OF TORONTO AND COMPARATOR INSTITUTIONS IN THE UNITED STATES, 1991-92
(Purchasing Power Parities $ Canadian)

Institutions	Tuition and Fees Per FT Student	State Government Appropriations Per FT Student	Federal Government Grants Per FT Student	State Government Grants and Contracts Per FT Student	Private Gifts, Grants and Contracts Per FT Student	Endowment Income Per FT Student	Total Per FT Student
University of Toronto	2,909	10,886	2,261	560	2,054	1,467	20,137
PUBLIC							
U California @ Los Angeles	5,189	15,158	8,529	532	3,189	0	32,597
U Illinois @ Urbana-Champaign	3,968	11,034	6,771	1,034	2,769	106	25,683
U Washington	6,089	12,097	15,261	582	2,997	218	37,244
U Wisconsin @ Madison	5,768	12,340	9,093	117	4,024	322	31,664
U Minnesota @ Minneapolis	4,446	13,346	6,763	435	4,766	348	30,105
Ohio State U - Main Campus	6,282	9,405	4,463	356	2,741	468	23,715
U Michigan @ Ann Arbor	11,336	10,330	10,589	119	3,960	641	36,975
U Florida	3,268	15,870	4,684	1,164	5,281	1	30,267
U.S. Institutions Average	5,798	12,367	8,032	519	3,701	274	30,691

Source: National Data Service for Higher Education
Council of Finance Officers - Universities of Ontario, Financial Report of Ontario Universities 1991-92.

TABLE 24

REVENUE PER FULL-TIME ENROLMENT AT QUEEN'S UNIVERSITY AND COMPARATOR INSTITUTIONS IN THE UNITED STATES, 1991-92
(Purchasing Power Parities $ Canadian)

Institutions	Tuition and Fees Per FT Student	State Government Appropriations Per FT Student	Federal Government Grants Per FT Student	State Government Grants and Contracts Per FT Student	Private Gifts, Grants and Contracts Per FT Student	Endowment Income Per FT Student	Total Per FT Student
Queen's University	2,634	10,328	3,049	870	2,206	870	19,956
PUBLIC							
U California @ Davis	4,178	17,610	5,766	1,741	1,985	0	31,280
U California @ Irvine	4,157	11,513	4,728	840	1,710	0	22,947
U Connecticut	6,692	10,862	3,012	625	728	12	21,931
U New Hampshire	8,840	4,628	4,054	352	1,359	238	19,470
U Rhode Island	7,536	7,063	4,611	256	540	0	20,026
U Utah	3,735	9,967	7,524	477	1,147	593	23,443
Washington State U	4,210	12,342	4,769	1,280	1,851	57	24,511
U Virginia - Main Campus	7,575	8,633	6,210	289	4,726	1,543	28,976
Colorado State U	6,183	6,248	5,068	358	641	0	18,498
U Maine @ Orono	4,860	8,355	3,100	640	861	139	17,955
U.S. Institutions Average	5,576	10,358	5,072	754	1,653	266	23,678
PRIVATE							
U Miami	20,655	1,237	10,642	2,374	3,846	1,248	40,001
Northwestern U	23,335	0	8,103	440	5,317	3,482	40,677
Princeton U	20,930	0	12,203	676	12,836	19,683	66,328
Yale U	19,079	0	21,976	1,394	11,349	11,487	65,286
Georgetown U	23,249	0	11,663	389	5,769	1,119	42,209
U.S. Institutions Average	21,538	286	12,686	1,101	7,212	6,141	48,963

Source: National Data Service for Higher Education
Council of Finance Officers - Universities of Ontario, Financial Report of Ontario Universities 1991-92

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TABLE 2#

EXPENDITURES PER FULL-TIME ENROLMENT AT RESEARCH DOCTORAL LEVEL UNIVERSITIES IN ONTARIO AND ELEVEN MAJOR STATES, 1991-92
(Purchasing Power Parities $ Canadian)

Institutions	Instruction	Research	Academic Support	Student Services	Administrative Support	Physical Plant	Scholarships and Fellowships	Total
PUBLIC								
California	12,015	8,510	4,498	1,677	2,385	1,929	1,975	32,990
Florida	8,254	4,800	2,230	909	1,936	1,453	1,116	20,699
Illinois	7,179	3,996	2,300	1,018	1,165	1,856	1,647	19,162
Indiana	8,290	2,517	2,064	609	1,698	1,964	1,422	18,564
Michigan	9,532	5,802	2,340	1,132	1,980	1,982	2,209	24,978
Minnesota	10,937	8,928	3,480	1,088	2,382	2,674	1,333	30,820
New York	10,170	3,786	2,053	835	2,789	2,359	1,680	23,673
Ohio	8,211	1,965	1,737	866	1,349	1,262	1,384	16,772
Pennsylvania	8,682	5,174	2,591	930	1,940	2,094	1,652	23,063
Texas	6,340	3,380	1,294	454	1,157	1,319	1,285	15,228
Wisconsin	8,443	9,171	2,732	1,294	1,533	1,966	1,808	26,947
TOTAL	**8,794**	**4,861**	**2,455**	**980**	**1,763**	**1,767**	**1,591**	**22,191**
PRIVATE								
California	16,516	13,037	4,439	1,929	5,748	3,522	6,200	51,391
Florida	15,204	5,551	2,340	1,509	3,117	2,020	4,266	34,008
Illinois	20,652	6,217	2,402	1,414	4,520	3,020	5,413	43,638
Indiana	10,381	3,004	2,162	1,201	3,288	2,066	4,488	26,589
Michigan	8,666	504	4,031	1,785	4,015	2,013	5,497	26,512
New York	16,296	6,843	2,794	1,778	5,045	3,462	5,585	41,802
Ohio	17,576	18,270	5,717	1,976	5,535	5,455	6,524	61,054
Pennsylvania	14,726	8,966	4,045	1,392	4,396	3,088	4,765	41,378
Texas	9,128	1,801	2,106	1,193	2,594	1,727	3,374	21,924
Wisconsin	6,790	507	2,366	1,077	2,447	1,332	2,506	17,024
TOTAL	**15,514**	**7,448**	**3,164**	**1,612**	**4,677**	**3,068**	**5,208**	**40,670**
ONTARIO								
Carleton	6,196	1,377	947	269	1,451	1,155	219	11,613
Guelph	8,596	5,011	894	494	1,472	1,487	231	18,186
McMaster	9,259	7,066	1,199	344	1,360	1,438	314	20,991
Ottawa	9,444	3,632	1,245	296	1,781	1,659	346	18,403
Queen's	9,511	5,700	1,268	502	1,371	1,343	701	20,397
Toronto	9,780	4,296	1,375	302	1,816	1,769	448	19,788
Waterloo	8,008	3,535	1,076	471	2,175	1,503	268	17,036
Western	8,213	2,657	1,065	447	1,375	1,026	334	15,117
Windsor	5,976	766	925	338	1,358	1,251	112	10,725
York	7,506	922	880	267	1,868	1,152	155	12,750
TOTAL	**8,429**	**3,407**	**1,115**	**368**	**1,649**	**1,403**	**323**	**16,686**

Source: National Data Service for Higher Education
Council of Finance Officers - Universities of Ontario, Financial Report of Ontario Universities 1991-92.

TABLE 26

TWO-YEAR CHANGE IN STATE GOVERNMENT APPROPRIATIONS TO UNIVERSITIES 1992-93 TO 1994-95

Rank	State	% Increase or Decrease
1	Mississippi	+ 45 %
2	Alabama	+ 23
3	New Mexico	+ 20
4	Georgia	+ 19
5	Idaho	+ 19
6	Rhode Island	+ 16
7	Florida	+ 16
8	Connecticut	+ 15
9	New Hampshire	+ 15
10	Missouri	+ 14
11	Tennessee	+ 14
12	Ohio	+ 13
13	Utah	+ 13
14	New York	+ 12
15	Delaware	+ 12
16	North Carolina	+ 12
17	Texas	+ 11
18	Pennsylvania	+ 11
19	Arizona	+ 9
20	Illinois	+ 9
21	Wisconsin	+ 8
22	Kentucky	+ 8
23	South Dakota	+ 8
24	Minnesota	+ 7
25	Kansas	+ 7
26	West Virginia	+ 7
27	Iowa	+ 6
28	Wyoming	+ 5
29	Hawaii	+ 5
30	Maryland	+ 5
31	Virginia	+ 4
32	Michigan	+ 4
33	Nebraska	+ 4
34	Arkansas	+ 3
35	Indiana	+ 3
36	Colorado	+ 3
37	South Carolina	+ 3
38	New Jersey	+ 2
39	Louisiana	+ 2
40	Maine	+ 1
41	Washington	- 1
42	Alaska	- 2
43	Vermont	- 2
44	Oklahoma	- 3
45	North Dakota	- 5
46	California	- 6
47	Nevada	- 6
48	Montana	- 8
49	Oregon	- 10
n/c	Massachusetts *	n/c
	Total U.S.	+ 8 %

Source: The Chronicle of Higher Education

* The 1994-95 figures are not comparable with previous data.

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TABLE 27

BUDGET REQUESTS TO STATE LEGISLATURES
INCREASES IN STATE APPROPRIATIONS FOR PUBLIC UNIVERSITIES
1995-96

Alabama	8.6 %	Alaska	10.1 %
Arizona	12.2	Arkansas	13.7
California	7.8 *	Colorado	5.8
Connecticut	14.2	Delaware	4.0 *
Florida	14.7	Georgia	15.2
Hawaii	0.5	Idaho	13.7
Illinois	4.7 *	Indiana	8.7
Iowa	5.2	Kansas	7.3
Maine	14.2	Maryland	4.1
Massachusetts	6.6	Minnesota	5.2 *
Mississippi	8.0	Missouri	10.3
Montana	1.8	Nebraska	9.0
Nevada	51.2	New Hampshire	13.0
New Jersey	11.3	New Mexico	14.0
New York	2.9 *	North Carolina	17.4
North Dakota	7.2	Ohio	9.8
Oklahoma	11.4	Oregon	-14.4 **
Pennsylvania	10.4 *	Rhode Island	10.8
South Carolina	8.7	South Dakota	13.0
Tennessee	9.2	Texas	23.0 **
Utah	11.8	Vermont	5.1
Washington	13.3 **	West Virginia	5.1
Wisconsin	2.0		

* Increase for the largest part of the system. Other parts may receive larger or smaller increases.
** Increase or decrease for two fiscal years, compared with previous two fiscal years.

Source: "The Outlook for Higher Education in the 50 State Legislatures this Year", The Chronicle of Higher Education, January 6, 1995, pp. A26-A33.

TABLE 28

UNIVERSITY AND COLLEGE ACCUMULATED OPERATING DEFICITS, 1993-94

Institution	$000
Carleton University	8,216
University of Guelph	21,591
Huntington University (Laurentian University)	193
McMaster University	541
Ontario College of Art	622
Ontario Institute for Studies in Education	3,705
Queen's University	2,533
Ryerson Polytechnical Institute	12,147
University of Toronto	16,173
- St. Michael's College	5,478
Trent University	3,463
University of Waterloo	6,927
- Renison College	779
- St. Paul's United College	171
University of Western Ontario	8,696
- Huron College	502
- King's College & St. Peter's Seminary	2,274
Wilfrid Laurier University	844

Source: COFO-UO Financial Report of Ontario Universities 1993-94

TABLE 29

SALARIES AND WAGES, ONTARIO UNIVERSITIES, 1977-78 TO 1993-94
(1993-94 $ CONSTANT)

	Academic Ranks		Other Instruction & Research		Non-Academic Staff		Total Salaries & Wages	
	Constant Dollars ($000)	Constant Dollars Per FTE Enrolment	Constant Dollars ($000)	Constant Dollars Per FTE Enrolment	Constant Dollars ($000)	Constant Dollars Per FTE Enrolment	Constant Dollars ($000)	Constant Dollars Per FTE Enrolment
1977-78	844,651	100.0	94,889	100.0	622,151	100.0	1,561,691	100.0
1978-79	815,034	96.3	88,118	92.7	596,197	95.7	1,499,349	95.9
1979-80	786,956	92.4	86,190	90.1	561,140	89.4	1,434,286	91.1
1980-81	768,648	87.2	85,470	86.3	542,953	83.7	1,397,071	85.7
1981-82	768,027	83.1	82,981	79.9	544,284	80.0	1,395,292	81.7
1982-83	795,326	81.5	82,963	75.7	561,951	78.2	1,440,240	79.9
1983-84	808,287	[illegible]3	83,213	73.6	587,693	79.2	1,479,193	79.4
1984-85	815,792	80.6	83,865	73.7	596,610	80.0	1,496,267	79.9
1985-86	829,336	82.5	86,547	76.7	615,548	83.2	1,531,431	82.4
1986-87	848,211	84.1	87,044	76.8	621,546	83.7	1,556,802	83.5
1987-88	873,113	84.2	88,681	76.1	639,263	83.7	1,601,058	83.5
1988-89	900,776	83.7	95,337	78.9	662,390	83.6	1,658,503	83.4
1989-90	922,045	82.9	101,827	81.5	691,775	84.5	1,715,646	83.5
1990-91	951,226	82.3	109,001	83.9	722,948	84.9	1,783,174	83.4
1991-92	983,122	81.8	138,897	102.9	726,245	82.0	1,848,264	83.2
1992-93	993,089	81.5	134,156	98.0	747,684	83.3	1,874,929	83.2
1993-94	968,860	80.4	135,392	100.1	726,098	81.8	1,830,350	82.2

Source: COFO-UO, Financial Report of Ontario Universities, various years

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TABLE 30

EMPLOYMENT AT ONTARIO UNIVERSITIES
1983-84 TO 1993-94

	Full-Time Faculty	FTE Part-Time Faculty	FTE Non-Academic Staff	Total
1983-84	12,435.0	1,799.2	17,353.2	31,587.4
1984-85	12,540.0	1,801.3	17,390.4	31,731.7
1985-86	12,900.0	1,780.0	17,639.8	32,319.8
1986-87	13,020.0	1,782.9	17,716.8	32,519.7
1987-88	13,085.0	1,851.9	17,764.0	32,700.9
1988-89	13,415.0	1,946.7	18,109.6	33,471.3
1989-90	13,671.0	2,003.3	18,443.3	34,117.6
1990-91	13,714.0	2,003.8	18,741.2	34,459.0
1991-92	13,483.0	1,952.2	18,720.0	34,155.2
1992-93	13,326.0	2,001.2	18,551.6	33,878.8
1993-94	13,175.0	1,949.6	18,393.8	33,518.4

TABLE 31

COMPARISON OF BENEFIT COSTS
1977-78 TO 1993-94
($000 CONSTANT 1993-94 DOLLARS)
(EXCLUDING OCA, ALGOMA, NIPISSING, HEARST)

	1977 -78	1978 -79	1979 -80	1980 -81	1981 -82	1982 -83	1983 -84	1984 -85	1985 -86	1986 -87	1987 -88	1988 -89	1989 -90	1990 -91	1991 -92	1992 -93	1993 -94
STATUTORY BENEFITS																	
O.H.I.P.	14,444	15,132	13,456	11,528	11,753	13,320	13,189	13,509	13,255	13,046	12,620	12,184	8,276	0	0	0	0
Canada Pension	14,655	14,313	14,006	13,842	13,770	14,550	14,854	15,541	16,690	17,937	18,362	19,463	21,222	22,829	24,717	25,750	25,956
Workers' Compensation	2,352	2,099	2,050	1,926	2,299	2,626	2,734	3,193	3,739	4,179	4,757	5,007	5,105	5,620	5,971	6,727	6,610
Unemployment Insurance	17,990	16,390	13,657	15,773	18,980	21,913	28,052	29,369	30,896	31,690	32,417	31,402	30,552	34,828	44,829	49,339	49,636
Employer Health Tax	0	0	0	0	0	0	0	0	0	0	0	0	11,444	34,037	36,233	36,562	36,410
Total Statutory Benefits	49,443	47,937	43,170	43,069	46,802	52,409	58,830	61,612	66,579	66,852	55,535	68,055	76,599	97,314	111,751	118,378	118,612
NON-STATUTORY BENEFITS																	
Pension																	
- Current Service	89,339	88,540	86,448	82,794	84,235	89,357	92,219	92,086	92,589	91,128	99,125	77,824	78,132	80,682	97,847	105,241	65,143
- Experience Deficiency	3,754	4,119	1,029	343	649	644	468	432	(256)	(252)	(243)	(750)	0	0	0	142	0
- Past Service Liability	8,601	8,068	5,057	1,624	246	810	1,016	1,284	0	117	190	(1,247)	326	351	156	313	48
Group Life Insurance	9,521	8,593	8,175	7,396	6,508	6,975	7,188	6,755	7,045	6,968	7,363	7,717	8,387	8,948	8,032	9,465	9,954
Long Term Disability	4,479	4,651	4,574	5,687	5,407	6,053	7,138	6,944	6,865	6,924	7,138	7,643	7,255	7,923	8,456	9,181	9,320
Dental Insurance	3,032	4,810	4,777	5,571	7,246	8,213	8,529	9,296	10,626	11,643	12,518	12,969	14,844	15,118	17,462	17,096	20,025
Extended Health Care	2,677	2,336	2,227	3,109	3,463	4,344	4,770	5,611	6,949	7,505	8,112	9,381	10,780	12,909	14,893	16,354	21,408
Tuition Remission	1,189	2,181	3,523	3,565	4,392	4,471	4,677	5,706	5,818	5,710	5,247	5,798	5,999	6,899	7,269	7,124	7,520
Other	1,203	1,076	1,286	1,228	1,622	1,534	1,301	606	1,693	(4,177)	(23,866)	(362)	1,098	304	5,243	4,581	2,022
Total Non-statutory Benefits	123,799	124,377	117,096	111,316	113,768	122,401	127,305	128,722	131,308	125,567	115,584	118,973	126,820	133,134	159,358	169,496	135,440
Total Benefits	173,242	172,313	160,266	154,385	160,571	174,810	186,135	190,334	197,887	192,419	171,119	187,028	203,418	230,448	271,109	287,874	254,052

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TABLE 32

EXPENDITURES ON LIBRARY ACQUISITIONS
ONTARIO UNIVERSITIES, 1977-78 TO 1993-94

	Acquisitions as % of Total Operating Expenses	Constant Dollars	Constant Dollars per FTE	Cost Index
1977-78	2.0	100.0	100.0	100.0
1978-79	2.1	96.0	98.3	115.4
1979-80	2.2	89.9	91.4	136.5
1980-81	2.3	95.9	94.2	148.0
1981-82	2.2	89.3	83.6	168.8
1982-83	2.1	83.9	74.5	198.1
1983-84	2.2	87.4	75.2	214.3
1984-85	2.2	84.1	72.0	236.7
1985-86	2.2	78.6	67.8	263.7
1986-87	2.2	81.2	69.8	278.5
1987-88	2.2	81.7	68.3	293.3
1988-89	2.3	86.0	70.8	295.3
1989-90	2.2	86.8	69.2	309.9
1990-91	2.1	89.4	67.0	326.9
1991-92	2.1	86.4	63.7	355.4
1992-93	2.1	80.4	57.2	414.1
1993-94	2.2	75.7	54.4	453.7

Source: COFO-UO Financial Report of Ontario Universities, various years.
Bowker (U.S.) Hardcover Book and Periodical.
Price indices converted for Canadian dollar fluctuations.

TABLE 33

BUILDINGS, LAND AND SITE SERVICES
TOTAL EXPENSES PER FTE STUDENT BY PROVINCE
1977-78 TO 1992-93
($000 CONSTANT 1992-93 DOLLARS)

Province	1977 -78	1978 -79	1979 -80	1980 -81	1981 -82	1982 -83	1983 -84	1984 -85	1985 -86	1986 -87	1987 -88	1988 -89	1989 -90	1990 -91	1991 -92	1992 -93	Total	Rank
British Columbia	1,336	1,267	1,248	1,881	1,483	933	498	972	1,084	464	380	1,210	904	990	2,099	2,045	18,793	(3)
Alberta	670	981	1,697	1,585	1,788	1,919	1,814	1,191	1,338	2,283	1,242	607	561	459	481	783	19,399	(2)
Saskatchewan	1,133	1,477	1,956	1,701	665	343	515	715	783	1,147	788	1,012	2,764	1,440	374	238	17,050	(4)
Manitoba	194	156	639	119	363	231	498	726	402	521	277	303	166	246	379	343	5,564	(9)
Quebec	1,413	1,583	687	462	240	323	215	324	244	263	214	368	507	639	764	611	8,858	(6)
New Brunswick	25	229	523	61	35	235	456	236	543	539	859	527	79	39	354	557	5,298	10)
P.E.I.	88	62	1,155	331	0	286	112	237	979	20,750	1,596	1,256	2,325	503	86	385	30,150	(1)
Nova Scotia	549	1,479	1,494	1,266	825	229	30	115	342	510	515	574	180	51	38	12	8,208	(7)
Newfoundland	227	248	176	188	147	330	621	197	583	506	1,403	1,628	632	548	945	570	8,949	(5)
9-Provinces	995	1,216	1,010	884	679	605	527	559	585	815	533	618	660	605	771	728	11,788	
Ontario	478	259	199	369	221	178	135	153	317	434	332	381	550	751	737	379	5,873	(8)
Canada	779	822	679	673	492	432	371	399	481	668	455	525	616	663	758	590	9,401	

Source: Statistics Canada
Canadian Association of University Business Officers

TABLE 34

CAPITAL FUNDING FOR UNIVERSITIES, RYERSON, OCA
1964-65 TO 1995-96

	Capital Funding ($000)	Constant 1995-96 ($000)
1964-65	45,600.0	241,106.8
1965-66	89,239.0	458,229.2
1966-67	93,105.0	461,608.2
1967-68	99,995.0	476,561.6
1968-69	132,974.0	606,634.6
1969-70	109,253.0	480,421.8
1970-71	139,805.0	600,165.5
1971-72	136,047.0	562,481.8
1972-73	98,712.0	388,179.4
1973-74	54,492.0	196,933.9
1974-75	21,642.0	70,154.9
1975-76	20,593.2	60,705.1
1976-77	17,618.7	48,648.7
1977-78	26,089.6	66,313.6
1978-79	17,498.4	40,752.4
1979-80	17,740.5	37,827.3
1980-81	20,387.0	39,123.3
1981-82	22,891.7	39,153.2
1982-83	19,620.3	30,674.5
1983-84	28,960.0	43,079.2
1984-85	34,742.6	49,741.2
1985-86	67,225.8	92,455.8
1986-87	61,217.2	80,799.5
1987-88	60,653.0	76,754.4
1988-89	72,700.0	88,291.3
1989-90	77,700.0	89,614.0
1990-91	77,700.0	85,285.5
1991-92	124,557.4	131,428.2
1992-93	83,967.0	87,174.9
1993-94	72,064.6	73,833.3
1994-95	39,843.5	40,640.4
1995-96(e)	63,443.0	63,443.0

Source: Ministry of Education and Training

TABLE 38

CAPITAL FORMATION AND CAPITAL STOCK, ONTARIO UNIVERSITIES BUILDINGS

($ MILLIONS CURRENT DOLLARS)

Years	End-Year Net Stock	Gross Fixed Capital Formation	Geometric Depreciation*	Net Fixed Capital Formation**
1981	1,675.3	55.9	113.4	(57.5)
1982	1,740.6	51.5	119.2	(67.7)
1983	1,662.4	39.0	115.4	(76.4)
1984	1,572.9	49.7	109.9	(60.2)
1985	1,550.7	61.7	108.9	(47.1)
1986	1,568.8	67.7	110.8	(43.1)
1987	1,645.3	87.7	116.4	(28.7)
1988	1,779.8	137.4	124.7	12.7
1989	1,937.3	153.4	135.7	17.7
1990	2,056.4	198.9	142.4	56.4
1991	2,085.5	237.5	142.4	95.2
1992	2,074.4	137.2	144.8	(7.7)
1993***	2,064.6	116.9	145.3	(28.4)
1994***	2,064.5	141.3	144.7	(3.4)

* Capital Consumption Allowances

** Net Fixed Capital Formation equals Gross Fixed Capital Formation minus Depreciation.

*** Estimates for the two most recent years are based respectively on preliminary and expected investment expenditures.

Source: Statistics Canada.

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TABLE 36

UNDERGRADUATE ARTS TUITION FEES FOR FULL-TIME STUDENTS
1984-85 AND 1994-95
SELECTED CANADIAN INSTITUTIONS

Institution	1984-85	1994-95	% Change
Memorial University *Newfoundland*	$936	$2,150	130%
Dalhousie University *Nova Scotia*	$1,410	$2,920	107%
Mount Allison University *New Brunswick*	$1,355	$2,890	113%
Université Laval *Quebec*	$450	$1,668	271%
McGill University *Quebec*	$570	$1,668	193%
Ontario Institutions	$1,158	$2,228	92%
University of Manitoba *Manitoba*	$776	$2,264	192%
University of Saskatchewan *Saskatchewan*	$940	$2,916	210%
University of Calgary *Alberta*	$808	$2,390	196%
University of British Columbia *British Columbia*	$1,155	$2,197	90%

Source: Statistics Canada.

TABLE 37

TUITION FEES AT AMERICAN UNIVERSITIES
1994-95
($ Canadian)

	Tuition and Fees	Added Out of State Tuition
Ontario Universities	$2,228	-
Public Universities		
U Georgia	$3,256	$5,258
U South Carolina @ Columbia	4,425	6,754
U California @ Berkeley	5,859	10,659
U California @ Los Angeles	5,391	10,659
U Minnesota @ Minneapolis-St. Paul	4,695	8,025
U Michigan @ Ann Arbor	7,220	14,803
State U of New York @ Buffalo	4,261	5,400
Private Universities		
Duke U	$26,402	-
Vanderbilt U	25,127	-
Harvard/Radcliffe	27,441	-
Stanford U	25,847	-
Princeton U	27,552	-
U Chicago	26,632	-

Note: Each American dollar is stated in terms of $1.38 Canadian dollars, the rate of exchange during July 1994.

Source: Annual Survey of Colleges 1994, The College Board.

TABLE 38

TUITION FEES AT ONTARIO UNIVERSITIES
AS A PERCENTAGE OF PER CAPITA INCOME AND FAMILY INCOME

1977-78 TO 1992-93

	Arts Tuition	Per Capita Income	Percent of Per Capita Income	Family Income	Percent of Family Income
1977-78	$683	8,046.1	8.5%	$21,130	3.2%
1978-79	683	8,804.1	7.8%	23,261	2.9%
1979-80	718	9,740.7	7.4%	24,772	2.9%
1980-81	816	10,765.1	7.6%	28,270	2.9%
1981-82	895	12,233.5	7.3%	31,439	2.8%
1982-83	1,049	13,526.7	7.8%	33,716	3.1%
1983-84	1,102	14,437.5	7.6%	36,624	3.0%
1984-85	1,156	15,686.2	7.4%	37,721	3.1%
1985-86	1,214	16,751.2	7.2%	40,949	3.0%
1986-87	1,264	17,863.3	7.1%	44,098	2.9%
1987-88	1,350	19,213.9	7.0%	47,624	2.8%
1988-89	1,411	20,971.1	6.7%	51,303	2.8%
1989-90	1,517	22,391.2	6.8%	55,286	2.7%
1990-91	1,638	23,119.4	7.1%	55,293	3.0%
1991-92	1,769	23,477.8	7.5%	56,727	3.1%
1992-93	1,894	23,595.7	8.0%	57,071	3.3%

Source: Annual calendars of the Universities (1950 to 1988)
Statistics Canada. 81-219 Tuition and Living Accommodation Costs at Canadian Universities. (1988 to 1992)
Statistics Canada. 13-208 Family Incomes (1977 to 1991)
Statistics Canada. 91-002 Quarterly Demographic Statistics, 1993.
Statistics Canada. Personal Income

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TABLE 39

GROSS DOMESTIC EXPENDITURES ON RESEARCH AND EXPERIMENTAL DEVELOPMENT (GERD) (Most Recent Data)

		GERD per Capita (Purchasing Power Parities $ U.S.)	GERD as Percentage of GDP	Percentage of GERD Performed by Higher Education Sector	GERD Performed by Higher Education Sector as Percentage of GDP
		$	%	%	%
Canada	(1993)	295.4	1.50	26.1	0.39
U.S.A.	(1992)	619.9	2.68	17.2	0.46
Australia	(1990)	215.4	1.34	26.2	0.35
Japan	(1992)	589.0	2.99	18.5	0.55
France	(1992)	438.0	2.36	15.9	0.38
Germany	(1992)	451.2	2.53	16.6	0.42
Italy	(1993)	242.3*	1.40	21.1	0.30
U.K.	(1992)	347.0	2.12	17.0	0.36
Sweden	(1993)	482.1**	3.14	26.7	0.84

* 1992 data
** 1991 data

Source: OECD, Main Science and Technology Indicators 1994:1, 1994.

TABLE 40

COSTS OF SPONSORED RESEARCH AND THE OPERATING BASE
1977-78 TO 1993-94

	Sponsored Research Expenses		Operating Expenses	
	Constant Dollars (1993-94) $000	Percentage Growth from 1977-78	Constant Dollars (1993-94) $000	Percentage Growth from 1977-78
1977-78	311,665	-	2,154,226	-
1978-79	328,515	5.4	2,073,342	-3.8
1979-80	337,904	8.4	2,004,618	-6.9
1980-81	350,234	12.4	1,955,736	-9.2
1981-82	383,373	23.0	1,958,530	-9.1
1982-83	423,817	36.0	2,025,529	-6.0
1983-84	431,343	38.4	2,096,884	-2.7
1984-85	460,991	47.9	2,124,841	-1.4
1985-86	467,824	50.1	2,177,371	1.1
1986-87	464,669	49.1	2,208,295	2.5
1987-88	487,693	56.5	2,253,800	4.6
1988-89	544,057	74.6	2,315,019	7.5
1989-90	550,250	76.6	2,395,904	11.2
1990-91	589,483	89.1	2,515,174	16.8
1991-92	597,679	91.8	2,633,935	22.3
1992-93	618,563	98.5	2,685,956	24.7
1993-94	717,188	130.1	2,603,626	20.9

Source: COFO-UO, Financial Report of Ontario Universities, various years.

APPENDIX

APPENDIX

UPDATE OF THE ONTARIO UNIVERSITY NON-SALARY PRICE INDEX

The Ontario University Non-Salary Price Index was developed in 1978 to provide "a more sensitive tool to assist in measuring the likely impact of inflation on non-salary expenditure, and a more accurate measure of the extent of inflationary erosion between any two years".* The OUNSPI measures both component and global price changes for university non-salary expenditure. The components include library acquisitions, equipment and furniture, operational supplies and expenses, utilities, renovations, alterations, and major repairs, externally contracted services, travel, insurance and space rental. In 1984, and again in 1993, the OUNSPI was revised to take account of altered patterns of expenditure.

Figure A-1 compares the growth of the OUNSPI with that of the Consumer Price Index for Canada between 1977-78 and 1994-95.

Figure A-2 identifies the sources of information for the various components employed in OUNSPI and indicates the index weights employed for each component in the calculation of the overall, non-salary price index.

Table A-1 compares the growth of the OUNSPI with that of the CPI for Canada between 1977-78 and 1994-95.

Table A-2 provides information on the annual percentage variations of the components of the OUNSPI to 1993-94.

Table A-3 provides an update of the index values for each component of the OUNSPI based on 1980-81 being equal to 100.00.

* Council of Ontario Universities, *Ontario University Non-Salary Price Index*, February 1978.

FIGURE A-1

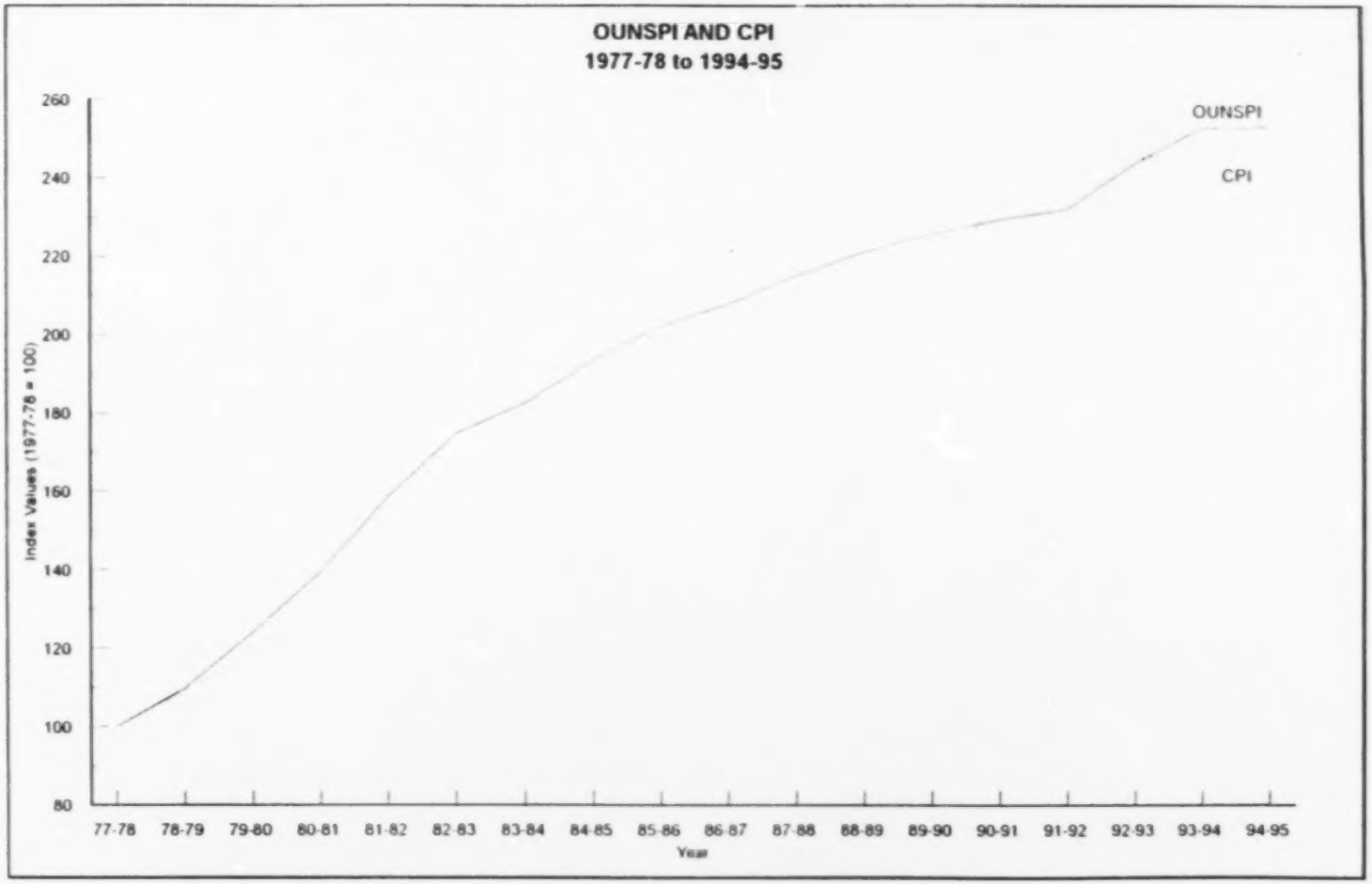
OUNSPI AND CPI
1977-78 to 1994-95
260
240
220
200
180
160
140
120
100
80
Index Values (1977-78 = 100)
OUNSPI
CPI
77-78
78-79
79-80
80-81
81-82
82-83
83-84
84-85
85-86
86-87
87-88
88-89
89-90
90-91
91-92
92-93
93-94
94-95
Year

FIGURE A-2 SOURCE AND WEIGHTING PATTERN OF COMPONENT INDICES

Component	Index Weights (1984)	Index Weights (1993)	Source
Books	7	7	Bowker (U S) Hardcover Book Price index, converted for Canadian dollar fluctuations
Periodicals	7	7	Bowker (U S) Periodical Price Index, converted for Canadian dollar fluctuations
Equipment	10	10	U S Department of Commerce Survey of Current Business Price index for machinery and equipment, converted for Canadian dollar fluctuations
Computer Equipment	10	10	Research Associates for Washington Higher Education Prices and Price and Indexes 1986 Update Date processing hardware Converted for Canadian dollar fluctuations Statistics Canada Industrial Product Price Index - Electronic Computing and Peripheral Equipment Industry
Furniture	2	1	Statistics Canada Industrial Product Price Index - Office Furniture Industries
Stationery and Paper	8	11	Statistics Canada Industrial Product Price Index - Paper and Allied Product Industries
Printing Materials	7	7	Statistics Canada Industrial Product Price Index - Fine papers
Tools and Apparatus	8	5	Statistics Canada Industrial Product Price Index - Hardware, Tool and Cutlery Industries
Chemicals	4	4	Statistics Canada Industrial Product Price Index - Chemical & Chemical Products Industries
Postage	3	4	Statistics Canada Industrial Product Price Index - Postal Services
Long Distance	2	2	Statistics Canada Industrial Product Price Index - Communications
Computer Software	0	3	Statistics Canada Industrial Product Price Index - Electronic Computing and Peripheral Equipment Industries
Electricity	9	12	Statistics Canada Industrial Product Price Index - Electric Power Selling Price Index (Non-Residential) over 5,000 KW - Ontario
Gas	7	3	Statistics Canada Industrial Product Price Index - Piped Gas
Oil	1	0	Statistics Canada Industrial Product Price Index - Heavy Fuel Oil
Telephone	4	3	Statistics Canada Industrial Product Price Index - Communications
Water	1	1	Statistics Canada Industrial Product Price Index - Water
Renovations	3	2	Statistics Canada Industrial Product Price Index - Historical Non-Residential Price Deflators
Transportation	3	4	Statistics Canada Industrial Product Price Index - Transportation
Shelter	1	1	Statistics Canada Industrial Product Price Index - Shelter
Food Away From Home	1	1	Statistics Canada Industrial Product Price Index - Food Purchased from Restaurants
Insurance	1	1	Statistics Canada Industrial Product Price Index - Homeowner's Insurance Premiums
Space Rental	1	1	Statistics Canada Industrial Product Price Index - Shelter

TABLE A-1

CONSUMER PRICE INDEX AND THE
ONTARIO UNIVERSITY NON-SALARY PRICE INDEX
(1980-81=100)

Year	OUNSPI	CPI	OUNSPI Annual % Increase	CPI Annual % Increase
Actual				
1970-71	37.8	44.7	-	-
1971-72	39.5	46.4	4.4	3.9
1972-73	40.8	48.8	3.4	5.1
1973-74	45.4	53.1	11.2	8.9
1974-75	52.9	59.2	16.6	11.4
1975-76	58.6	65.1	10.9	10.0
1976-77	63.9	69.5	8.9	6.8
1977-78	71.8	75.5	12.3	8.6
1978-79	78.8	82.4	9.9	9.1
1979-80	89.1	90.0	13.1	9.2
1980-81	100.0	100.0	12.2	11.2
1981-82	113.9	112.2	13.9	12.2
1982-83	125.5	122.7	10.2	9.4
1983-84	131.2	129.0	4.5	5.1
1984-85	139.0	134.0	6.0	3.9
1985-86	145.2	139.5	4.4	4.1
1986-87	149.2	145.4	2.8	4.2
1987-88	154.4	151.6	3.5	4.3
1988-89	158.8	158.0	2.8	4.2
1989-90	162.1	166.4	2.1	5.3
1990-91	164.7	174.9	1.6	5.1
1991-92	166.7	181.9	1.2	4.0
1992-93	175.0	184.8	5.0	1.6
1993-94	181.5	187.3	3.7	1.3
1994-95(e)	181.7	187.5	0.1	0.1

e = estimate

TABLE A-2

ANNUAL PERCENTAGE VARIATION IN THE ONTARIO UNIVERSITY NON-SALARY PRICE INDEX COMPONENTS

Component	1977 -78	1978 -79	1979 -80	1980 -81	1981 -82	1982 -83	1983 -84	1984 -85	1985 -86	1986 -87	1987 -88	1988 -89	1989 -90	1990 -91	1991 -92	1992 -93	1993 -94
Books	192	95	252	35	107	171	32	25	92	21	65	-02	17	20	44	94	28
Periodicals	178	223	110	145	161	176	125	167	130	79	46	13	70	76	112	204	129
Equipment	165	150	111	125	153	73	29	91	58	06	-32	-44	12	08	08	75	77
Computer Equipment	91	62	59	198	149	34	-02	26	22	19	00	27	22	-34	-17	10	16
Furniture	49	70	128	104	123	71	45	67	60	47	31	41	35	32	12	21	13
Stationery and Paper	50	99	173	141	90	-06	09	107	-05	69	99	75	14	-34	-113	01	-04
Printing Materials	42	72	142	100	103	26	27	67	01	60	52	107	-03	-16	-80	-06	14
Tools and Apparatus	116	106	167	143	116	83	43	59	51	35	37	60	37	27	23	16	30
Chemicals	60	87	167	150	127	50	33	27	21	01	61	87	-25	13	-21	06	28
Postage	253	170	196	02	242	409	51	00	107	25	77	37	20	46	77	63	26
Long Distance	93	56	35	45	115	151	54	14	11	-06	-02	-27	-14	-05	17	09	11
Computer Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-34	-17	10	16
Electricity	283	53	104	117	98	97	83	81	65	46	55	54	58	78	96	105	48
Gas	156	146	55	179	265	220	50	14	00	-06	-19	-25	-57	-10	91	25	79
Oil	208	148	268	224	246	74	137	119	-52	-376	127	-152	132	50	-163	103	-83
Telephone	93	56	35	45	115	151	54	14	11	-06	-02	-27	-14	-05	17	09	11
Water	117	76	73	83	124	117	67	65	65	31	22	72	81	91	79	73	50
Renovations	68	111	151	94	97	48	46	33	44	50	48	55	34	24	-14	05	18
Transportation	60	66	114	144	181	107	47	39	50	20	44	19	63	48	06	32	31
Shelter	85	67	55	76	125	110	57	38	35	33	47	49	60	54	34	16	10
Food Away From Home	53	87	121	85	99	96	45	40	43	49	36	52	51	73	75	17	12
Insurance	122	59	58	89	200	84	56	28	54	105	130	87	68	-19	01	11	53
Space Rental	85	67	55	76	125	110	57	38	35	33	47	49	60	54	34	16	10

e = estimated figure

TABLE A-3

COMPONENT PRICE INDICES IN THE ONTARIO UNIVERSITY NON-SALARY PRICE INDEX
(BASED ON THE FISCAL YEAR 1980-81 = 100.0)

Component	1977 -78	1978 -79	1979 -80	1980 -81	1981 -82	1982 -83	1983 -84	1984 -85	1985 -86	1986 -87	1987 -88	1988 -89	1989 -90	1990 -91	1991 -92	1992 -93	1993 -94
Books	70 5	77 2	96 6	100 0	110 7	129 6	133 8	137 2	149 8	153 0	162 9	162 5	165 3	168 5	176 0	192 5	197 9
Periodicals	64 3	78 7	87 4	100 0	116 1	136 5	153 6	179 3	202 7	218 6	228 6	231 6	247 8	266 7	296 5	356 9	403 0
Equipment	69 6	80 0	88 9	100 0	115 3	123 6	127 2	138 8	146 9	147 8	143 0	136 7	138 3	139 5	140 6	151 2	162 9
Computer Equipment	74 2	78 8	83 5	100 0	114 9	118 7	118 5	121 6	124 2	126 6	126 7	130 1	132 9	128 5	126 3	127 6	129 7
Furniture	75 0	80 3	90 5	100 0	112 3	120 3	125 7	134 1	142 1	148 8	153 4	159 8	165 3	170 7	172 6	176 3	178 6
Stationery and Paper	68 0	74 7	87 6	100 0	109 0	108 4	109 3	121 0	120 4	128 7	141 5	152 0	154 2	149 0	132 1	132 3	131 8
Printing Materials	74 2	79 6	90 9	100 0	110 3	113 2	116 2	124 0	124 2	131 6	138 5	153 3	152 9	150 5	138 5	137 6	139 5
Tools and Apparatus	67 8	74 9	87 5	100 0	111 6	120 9	126 1	133 5	140 2	145 1	150 5	159 5	165 3	169 8	173 7	176 5	181 7
Chemicals	68 6	74 5	86 9	100 0	112 7	118 3	122 2	125 6	128 2	128 3	136 1	148 0	144 3	146 2	143 1	143 9	148 0
Postage	71 3	83 4	99 8	100 0	124 2	175 0	183 9	183 9	203 7	208 8	224 9	233 3	238 1	249 1	268 4	285 4	292 7
Long Distance	87 6	92 5	95 7	100 0	111 5	128 4	135 3	137 1	138 6	137 7	137 5	133 7	131 8	131 2	133 4	134 6	136 1
Computer Software	-	-	-	-	-	-	-	-	-	-	-	-	-	128 5	126 3	127 6	129 7
Electricity	77 0	81 1	89 5	100 0	109 8	120 5	130 5	141 1	150 2	157 2	165 9	174 9	185 0	199 4	218 5	241 4	253 1
Gas	70 2	80 4	84 8	100 0	126 5	154 3	162 0	164 3	164 3	163 3	160 2	156 2	147 3	145 9	159 1	163 1	176 0
Oil	56 2	64 5	81 7	100 0	124 6	133 8	152 2	170 3	161 5	100 7	113 5	96 3	108 9	114 4	95 8	105 6	96 9
Telephone	87 6	92 5	95 7	100 0	111 5	128 4	135 3	137 1	138 6	137 7	137 5	133 7	131 8	131 2	133 4	134 6	136 1
Water	80 0	86 0	92 3	100 0	112 4	125 5	134 0	142 8	152 1	156 8	160 2	171 8	185 6	202 4	218 4	234 3	246 1
Renovations	71 5	79 4	91 4	100 0	109 7	115 0	120 2	124 2	129 6	136 1	142 7	150 5	155 6	159 4	157 1	157 8	160 6
Transportation	73 7	78 5	87 4	100 0	118 1	130 7	136 7	142 1	149 2	152 1	158 7	161 7	171 8	180 0	181 0	186 9	192 7
Shelter	82 6	88 1	93 0	100 0	112 5	124 8	131 9	136 9	141 7	146 3	153 2	160 7	170 4	179 5	185 7	188 7	190 6
Food Away From Home	75 6	82 2	92 1	100 0	109 9	120 4	125 8	130 9	136 5	143 2	148 4	156 1	164 0	176 0	189 1	192 3	194 6
Insurance	82 0	86 8	91 9	100 0	120 0	130 1	137 3	141 2	148 8	164 5	185 8	201 9	215 7	211 6	211 9	214 3	225 7
Space Rental	82 6	88 1	93 0	100 0	112 5	124 8	131 9	136 9	141 7	146 3	153 2	160 7	170 4	179 5	185 7	188 7	190 6

e = estimated figure